

Gazette
officielle
DU Québec

Part

2

No. 51

20 December 2017

Laws and Regulations

Volume 149

Summary

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

Legal deposit – 1st Quarter 1968
Bibliothèque nationale du Québec
© Éditeur officiel du Québec, 2017

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

NOTICE TO USERS

The *Gazette officielle du Québec* is the means by which the Québec Government makes its decisions official. It is published in two separate editions under the authority of the Act respecting the Centre de services partagés du Québec (chapter C-8.1.1) and the Regulation respecting the *Gazette officielle du Québec* (chapter C-8.1.1, r. 1). Partie 1, entitled “Avis juridiques”, is published at least every Saturday. If a Saturday is a legal holiday, the Official Publisher is authorized to publish it on the preceding day or on the following Monday. Partie 2, entitled “Lois et règlements”, and the English edition, Part 2 “Laws and Regulations”, are published at least every Wednesday. If a Wednesday is a legal holiday, the Official Publisher is authorized to publish them on the preceding day or on the Thursday following such holiday.

Part 2 – LAWS AND REGULATIONS

Internet

The *Gazette officielle du Québec* Part 2 is available at noon each Wednesday at the following address:

www.publicationsduquebec.gouv.qc.ca

The *Gazette officielle du Québec* published on the Internet is available to all free of charge.

Contents

Part 2 contains:

- (1) Acts assented to;
- (2) proclamations and Orders in Council for the coming into force of Acts;
- (3) regulations and other statutory instruments whose publication in the *Gazette officielle du Québec* is required by law or by the Government;
- (4) Orders in Council, decisions of the Conseil du trésor and minister’s orders whose publication is required by law or by the Government;
- (5) regulations made by courts of justice and quasi-judicial tribunals;
- (6) drafts of the texts referred to in paragraphs 3 and 5 whose publication in the *Gazette officielle du Québec* is required by law before they are made, adopted or issued by the competent authority or before they are approved by the Government, a minister, a group of ministers or a government body; and
- (7) any other document whose publication is required by the Government.

Rates*

1. Annual subscription:

	Printed version
Partie 1 “Avis juridiques”:	\$500
Partie 2 “Lois et règlements”:	\$685
Part 2 “Laws and Regulations”:	\$685
2. Acquisition of a printed issue of the *Gazette officielle du Québec*: \$10.71 per copy.
3. Publication of a notice in Partie 1: \$1.72 per agate line.
4. Publication of a notice in Part 2: \$1.14 per agate line. A minimum rate of \$250 is applied, however, in the case of a publication of fewer than 220 agate lines.

* **Taxes not included.**

General conditions

The Division of the *Gazette officielle du Québec* must receive manuscripts, **at the latest, by 11:00 a.m. on the Monday** preceding the week of publication. Requests received after that time will appear in the following edition. All requests must be accompanied by a signed manuscript. In addition, the electronic version of each notice to be published must be provided by e-mail, to the following address: gazette.officielle@cspq.gouv.qc.ca

For information concerning the publication of notices, please call:

Gazette officielle du Québec
1000, route de l’Église, bureau 500
Québec (Québec) G1V 3V9
Telephone: 418 644-7794
Fax: 418 644-7813
Internet: gazette.officielle@cspq.gouv.qc.ca

Subscriptions

For a subscription to the paper version of the *Gazette officielle du Québec*, please contact the customer service.

Les Publications du Québec
Customer service – Subscriptions
1000, route de l’Église, bureau 500
Québec (Québec) G1V 3V9
Telephone: 418 643-5150
Toll free: 1 800 463-2100
Fax: 418 643-6177
Toll free: 1 800 561-3479

All claims must be reported to us within 20 days of the shipping date.

Table of Contents

Page

Coming into force of Acts

1194-2017	Firearms Registration Act — Coming into force of the Act	3823
-----------	--	------

Regulations and other Acts

1180-2017	Educational Childcare (Amend.)	3825
1182-2017	Various regulations of a fiscal nature (Amend.)	3825
1183-2017	Supplemental pension plans (Amend.)	3841
1195-2017	Firearms Registration Act — Application of the Act.	3856
1196-2017	Register of use of shooting ranges (Amend.)	3858
1197-2017	Exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons (Amend.)	3858
	Determination of a date having the effect of again extending the transitional period provided for in section 139 of the Voluntary Retirement Savings Plans Act	3859

Draft Regulations

	Health Insurance Act — Eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec — Application of the Act	3861
	Health Insurance Act — Forms and statements of fees under the Health Insurance Act.	3862
	Labour relations, vocational training and workforce management in the construction industry, An Act respecting . . . — Issuance of competency certificates	3864
	Labour relations, vocational training and workforce management in the construction industry, An Act respecting . . . — Vocational training of the workforce in the construction industry	3866

Coming into force of Acts

Gouvernement du Québec

O.C. 1194-2017, 6 December 2017

Firearms Registration Act (2016, chapter 15)
—Coming into force of the Act

COMING INTO FORCE of the Firearms Registration Act

WHEREAS the Firearms Registration Act (2016, chapter 15) was assented to on 10 June 2016;

WHEREAS section 28 of the Act provides that the provisions of the Act come into force on the date or dates to be set by the Government;

WHEREAS it is expedient to set 29 January 2018 as the date of coming into force of the provisions of the Firearms Registration Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Public Security:

THAT 29 January 2018 be set as the date of coming into force of the provisions of the Firearms Registration Act.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

103228

Regulations and other Acts

Gouvernement du Québec

O.C. 1180-2017, 6 December 2017

Educational Childcare Act
(chapter S-4.1.1)

Educational Childcare — Amendment

Regulation to amend the Educational Childcare Regulation

WHEREAS, under subparagraphs 1 to 24 and 30 of the first paragraph of section 106 of the Educational Childcare Act (chapter S-4.1.1), the Government may make regulations on the matters set forth therein;

WHEREAS section 5 of the Firearms Registration Act (2016, chapter 15) provides in particular that the Minister of Public Security assigns a registration number for each firearm the Minister registers;

WHEREAS the Government made the Educational Childcare Regulation (chapter S-4.1.1, r. 2);

WHEREAS it is expedient to amend the Regulation to take into account the firearm registration method provided for in the Firearms Registration Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Educational Childcare Regulation was published in Part 2 of the *Gazette officielle du Québec* of 13 September 2017 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 Families:

THAT the Regulation to amend the Educational Childcare Regulation, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Educational Childcare Regulation

Educational Childcare Act
(chapter S-4.1.1, s. 106)

1. The Educational Childcare Regulation (chapter S-4.1.1, r. 2) is amended in section 60 by adding “issued under the Firearms Act (Statutes of Canada 1995, chapter 39) or the registration number assigned to the firearm under the Firearms Registration Act (2016, chapter 15), as the case may be,” after “certificate” in paragraph 14.

2. This Regulation comes into force on the date of coming into force of section 5 of the Firearms Registration Act (2016, chapter 15).

103225

Gouvernement du Québec

O.C. 1182-2017, 6 December 2017

Tax Administration Act
(chapter A-6.002)

Taxation Act
(chapter I-3)

An Act respecting the Québec Health Insurance Plan
(chapter R-5)

An Act respecting the Québec Pension Plan
(chapter R-9)

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

Various regulations of a fiscal nature — Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), the Government may make regulations, in particular to prescribe the measures required to carry out the Act and 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 subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation and to generally prescribe the measures required for the application of the Act;

WHEREAS, under paragraph *b* of section 35 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), the Government may make regulations to generally prescribe the measures for the carrying out of Division I of Chapter IV of the Act;

WHEREAS, under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (chapter R-9), the Government may make regulations prescribing anything that, in particular by Title III of the Act, is to be prescribed;

WHEREAS, under the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, prescribe the measures required for the purposes of the Act;

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 (chapter A-6.002, r. 4) to reflect the name change of two organizations;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to the fiscal measures announced by the Minister of Finance in the Budget Speech delivered on 26 March 2015, 17 March 2016 and 28 March 2017 and in the Information Bulletins published on the website of the Ministère des Finances, in particular on 18 June 2015, 18 December 2015, 25 January 2016, 22 April 2016, 29 April 2016, 30 June 2016, 19 October 2016 and 20 January 2017;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to reflect the increase in the plan contribution rate for 2017;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act, the Act respecting the Régie de l'assurance maladie du Québec and the Act respecting the Québec sales tax, to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1), the Regulation respecting the Taxation Act, the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) and the Regulation respecting the Québec sales tax to make technical 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 and 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 section 36 of the Act respecting the Régie de l'assurance maladie du Québec, every regulation made under Division I of Chapter IV of the Act is to come into force on the day of its publication in the *Gazette officielle du Québec* and, if it so provides, it may take

effect from a date prior or subsequent to the date of its publication; in this latter case, however, the date may not be prior to the effective date of the legislative provision under which the regulation was made;

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made under Title III of 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, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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;

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 fiscal administration;

—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 to amend the Regulation respecting the Taxation Act;

—Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan;

—Regulation to amend the Regulation respecting contributions to the Québec Pension Plan;

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

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

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

1. (1) The heading of Division VI of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is replaced by the following:

“IDENTIFICATION INFORMATION”.

(2) Subsection 1 has effect from 20 December 2001.

2. (1) Section 58.1R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 20 December 2001.

3. (1) Section 58.1R2 of the Regulation is replaced by the following:

“**58.1R2.** For the purposes of section 58.1 of the Act, a prescribed person is

(a) a person resident in Québec;

(b) a person referred to in section 25 of the Taxation Act (chapter I-3) that is resident in Canada outside Québec and carried on a business in Québec; or

(c) a person referred to in section 26 of the Taxation Act that was not resident in Canada and that was employed in Québec, carried on a business in Québec or disposed of a taxable Québec property.”

(2) Subsection 1 has effect from 20 December 2001.

4. (1) Sections 58.1R3 and 58.1R4 of the Regulation are revoked.

(2) Subsection 1 has effect from 20 December 2001.

5. (1) The heading of Division VI.0.2 of the Regulation is replaced by the following:

“COURT FEES”.

(2) Subsection 1 has effect from 17 February 2016. In addition, where the Regulation applies after 31 December 2015, the heading of Division VI.0.0.1 is to be read as follows:

“COURT FEES”.

6. 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) Schedule B to 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

(1) by replacing “International Council of Graphic Design Associations (ICOGRADA);” by “International Council of Design;”;

(2) by replacing, in the French text, “Fédération internationale des associations de contrôleurs de circulation aérienne (IFATCA);” by “Fédération internationale des associations des contrôleurs de la circulation aérienne;”.

(2) Paragraph 1 of subsection 1 has effect from 25 November 2015.

(3) Paragraph 2 of subsection 1 has effect from 19 June 2014.

2. 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., subpars. *e.2* and *f* and 2nd par.)

1. (1) Section 41.1.1R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing paragraphs *a* and *b* by the following:

“(a) 25 cents, except where paragraph *b* applies; and

“(b) 22 cents if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the individual’s employer or a person related to the employer.”

(2) Subsection 1 applies from the taxation year 2017.

2. (1) Section 92.19R1 of the Regulation is amended by replacing the second paragraph by the following:

“In the first paragraph, a life insurance policy does not include an annuity contract, a deposit administration fund policy or a leveraged insured annuity policy.”

(2) Subsection 1 applies to taxation years that end after 20 March 2013.

3. (1) Section 350.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) an area is a prescribed northern zone for a taxation year if it is

i. an area included for that year in subsection 1 of section 7303.1 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)), or

ii. Îles de la Madeleine; and

“(b) an area is a prescribed intermediate zone for a taxation year if it is an area included for that year in subsection 2 of section 7303.1 of the Income Tax Regulations made under the Income Tax Act, other than Îles de la Madeleine.”

(2) Subsection 1 applies from the taxation year 2017.

4. (1) Section 360R2 of the Regulation is amended by replacing the definition of “Canadian oil and gas exploration expense” by the following:

““Canadian oil and gas exploration expense” of a taxpayer means an expenditure incurred after 31 December 1980 and that would constitute a Canadian exploration expense of the taxpayer within the meaning of section 395 of the Act, except an expenditure that constitutes, under paragraph *b* of that section 395 where it is interpreted without taking into account the expenses incurred during the year or under subparagraph ii of paragraph *b.1* of that section, a Canadian exploration expense in respect of a qualified tertiary oil recovery project, if that section were read

(a) without reference to paragraphs *c* to *c.5*;

(b) with “expenses described in paragraphs *a* to *b.1* and *c* to *c.5*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”; and

(c) with “an expense described in paragraphs *a* to *c.1*” in paragraph *e* replaced by “expenses described in paragraphs *a* to *b.2*”;

(2) Subsection 1 has effect from 7 November 1994, except that

(1) where section 360R2 of the Regulation applies before 6 December 1996, it is to be read with paragraphs *a* and *b* replaced by the following:

“(a) without reference to paragraphs *c* and *c.1*;

“(b) with “expenses described in paragraphs *a* to *b.1*, *c* and *c.1*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”;

(2) where section 360R2 of the Regulation applies after 5 December 1996 and before 22 March 2011, it is to be read with paragraphs *a* and *b* replaced by the following:

“(a) without reference to paragraphs *c* to *c.2*;

“(b) with “expenses described in paragraphs *a* to *b.1* and *c* to *c.2*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”;

(3) where section 360R2 of the Regulation applies after 21 March 2011 and before 21 March 2013, it is to be read with paragraphs *a* and *b* replaced by the following:

“(a) without reference to paragraphs *c* to *c.3*;

“(b) with “expenses described in paragraphs *a* to *b.1* and *c* to *c.3*” in paragraph *d* replaced by “expenses described in paragraphs *a* to *b.2*”;

5. (1) Section 501.1R1 of the Regulation is amended, in the French text,

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

“(a) les actions privilégiées à impôt différé, 8%, série A, de The Algoma Steel Corporation, Limited;”;

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

“(c) les actions privilégiées à impôt différé, 8 1/2%, série A, de Brascan Limited.”;

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

6. Section 712R1 of the Regulation is amended by replacing the definition of “donee” by the following:

““donee” means a person or an entity referred to in section 716R1, in subparagraph 2 of subparagraph *i* of paragraph *c* of section 710 of the Act, in paragraph *d* or *e* of that section 710 or in any of paragraphs *a*, *h*, *i* and *k* of the definition of “qualified donee” in section 999.2 of the Act.”;

7. Section 752.0.10.3R1 of the Regulation is amended by replacing the definition of “donee” by the following:

““donee” means a person or an entity to which an individual has made a gift, and that is referred to in section 752.0.10.12R1, in the definition of “total cultural gifts” or “total musical instrument gifts” in the first paragraph of section 752.0.10.1 of the Act, in paragraph *b* of the definition of “total gifts of qualified property” in the first paragraph of that section 752.0.10.1 or in any of paragraphs *a*, *h*, *i* and *k* of the definition of “qualified donee” in section 999.2 of the Act.”;

8. Section 771R11 of the Regulation is amended by replacing “, filed by the employer in prescribed form” in the portion before paragraph *a* by “that is filed by the employer”.

9. (1) The Regulation is amended by inserting the following after section 771R46:

“TITLE XXVII.1

“CORPORATIONS IN THE PRIMARY AND MANUFACTURING SECTORS

“771.1R1. In this Title,

“cost of capital” of a corporation for a taxation year means, subject to section 771.1R2, the aggregate of all amounts each of which is the gross cost to the corporation of a property referred to in section 130R40, paragraph *e* or *g* of section 130R205, any of sections 130R209, 130R210 and 130R216 or Schedule B, if the property was owned by the corporation at the end of the taxation year and was used by the corporation at any time during the year;

“cost of labour” of a corporation for a taxation year means, subject to section 771.1R3, the amount equal to the aggregate of all amounts each of which is the salaries and wages paid or payable during the year to an employee of the corporation for services performed during the year and to any other amount paid or payable during the year for the performance during the year by any person, other than an employee of the corporation, of functions relating to the management or administration of the corporation, scientific research and experimental development activities, or a service or function that would normally be performed by an employee of the corporation;

“cost of primary and manufacturing sectors labour” of a corporation for a taxation year means, without exceeding the cost of labour of the corporation for the year, the product obtained when 100/75 is multiplied by that portion of the cost of labour of the corporation for the year

that is attributable to the salaries and wages included in computing the cost of labour that were paid or payable to persons for the portion of their time that they were directly engaged in qualified activities of the corporation during the year, or to other amounts included in computing the cost of labour that were paid or payable to persons for the performance of functions that would be directly related to qualified activities of the corporation during the year if those persons were employees of the corporation;

“excluded activities” means any of the following activities:

- (a) storing, shipping, selling and leasing of finished goods;
- (b) purchasing of raw materials;
- (c) administration, including clerical and personnel activities;
- (d) purchase and resale operations;
- (e) data processing; and
- (f) providing facilities for employees, including cafeterias, clinics and recreational facilities;

“gross cost” to a corporation of a property is equal, where the property is available for use by the corporation for the purposes of section 93.6 of the Act, to the capital cost to the corporation of the property, computed without reference to paragraph *e* of section 99 of the Act, sections 101, 101.6, 101.7 and 180 to 182 of the Act, subdivisions 1 and 2 of Division III of Chapter V of Title VII of Part I of the Act, subparagraph *c* of the second paragraph of section 736 of the Act and the third paragraph of that section and, in any other case, to zero;

“manufacturing sector activities” means any of the following activities other than excluded activities:

- (a) when they are performed in Canada in connection with manufacturing or processing in Canada, not including the activities listed in section 130R12, of goods for sale or lease:
 - i. engineering design of products and production facilities,
 - ii. receiving and storing of raw materials,
 - iii. producing, assembling and handling of goods in process,
 - iv. inspecting and packaging of finished goods,

- v. line supervision,

- vi. production support activities including security, cleaning, heating and factory maintenance,

- vii. quality and production control,

- viii. repair of production facilities, and

- ix. pollution control;

- (b) all other activities that are performed in Canada directly in connection with manufacturing or processing in Canada, not including the activities listed in section 130R12, of goods for sale or lease; and

- (c) scientific research and experimental development activities carried on in Canada;

“primary sector activities” means the activities in the agriculture, forestry, fishing and hunting sector and the activities in the mining, quarrying, and oil and gas extraction sector, that are included in the group described under code 11 or 21 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;

“qualified activities” means primary sector activities and manufacturing sector activities;

“salaries and wages” means salaries, wages and commissions, but does not include any other type of remuneration, any superannuation or pension benefits, any retiring allowances or any amount referred to in any of sections 34 to 58.3 of the Act.

“771.1R2. For the purposes of the definition in section 771.1R1 of “cost of capital” of a corporation, any portion that would be otherwise included in the gross cost of a property and that is attributable to use of the property in an eligible business, within the meaning of the first paragraph of section 771.1 of the Act, carried on outside Canada, or to earn income included in its aggregate investment income as defined in subsection 4 of section 129 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1 (5th Supplement)) is not included in the gross cost of the property.

“771.1R3. Any portion of the salaries and wages or of any other amount that is included in the gross cost to a corporation of a property, other than a property manufactured by the corporation and leased during the year by the corporation to another person, that is included in computing the cost of capital of the corporation for the year, or that is related to an eligible business, within the meaning

of the first paragraph of section 771.1 of the Act, carried on outside Canada by the corporation, is not included in the cost of labour of the corporation for a taxation year.

“**771.1R4.** Where a corporation is a member of a partnership at any time in a taxation year, the following rules apply:

(a) for the purposes of determining the gross cost of a property held by the partnership, the definition of “gross cost” in section 771.1R1 applies with the necessary modifications and with “, subparagraph *c* of the second paragraph of section 736 of the Act and the third paragraph of that section” struck out;

(b) for the purposes of the definition of “cost of capital” in section 771.1R1, the cost of capital of the corporation for the year, otherwise determined, is increased by the agreed proportion, in respect of the corporation for the fiscal period of the partnership that ends in the year, of the amount that would be the cost of capital of the partnership for its fiscal period ending in the taxation year if that definition and section 771.1R2 applied to the partnership with the necessary modifications;

(c) for the purposes of the definition of “cost of labour” in section 771.1R1, the cost of labour of the corporation for the year, otherwise determined, is increased by the agreed proportion, in respect of the corporation for the fiscal period of the partnership that ends in the year, of the amount that would be the cost of labour of the partnership for that fiscal period if that definition and section 771.1R3 applied to the partnership with the necessary modifications; and

(d) for the purposes of the expression “cost of primary and manufacturing sectors labour” in section 771.1R1, the cost of primary and manufacturing sectors labour of the corporation for the year, otherwise determined, is increased by the agreed proportion, in respect of the corporation for the fiscal period of the partnership that ends in the year, of the amount that would be the cost of primary and manufacturing sectors labour of the partnership for that fiscal period if that definition applied to the partnership with the necessary modifications.

“**771.1R5.** For the purposes of the definition in the first paragraph of section 771.1 of the Act of “proportion of primary and manufacturing sectors activities” of a corporation for a taxation year, the prescribed proportion is the portion, expressed as a percentage, that the cost of primary and manufacturing sectors labour of the corporation for the year is of its cost of labour for the year.”

(2) Subsection 1 applies from 1 January 2017.

10. (1) Section 1015R6 of the Regulation is amended

(1) by replacing “subparagraph ii” in the portion of subparagraph *i* of subparagraph *c* of the first paragraph before the formula, by “subparagraph ii or iii”;

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

“ii. 125% of the amount deducted from the employee’s remuneration by the employer, pursuant to the employee’s authorization, for the purchase by that employee as first purchaser of class “A” or “B” shares issued by the corporation governed by the Act to establish *Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi* and acquired during the period that begins on 1 June 2009 and ends on 31 May 2015, without the total of the amounts determined under this subparagraph exceeding \$6,250 for a year;”;

(3) by adding the following after subparagraph ii of subparagraph *c* of the first paragraph:

“iii. the amount deducted from the employee’s remuneration by the employer, pursuant to the employee’s authorization, for the purchase by that employee as first purchaser of class “A” or “B” shares issued by the corporation governed by the Act to establish *Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi* and acquired during the period that begins on 1 June 2015 and ends on 31 May 2018, without the total of the amounts determined under this subparagraph exceeding the amount for a year determined by the formula

$\$5,000 - B$;”;

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

“In the formulas in subparagraphs *i* and *iii* of subparagraph *c* of the first paragraph,

(a) *A* is the lesser of \$5,000 and the aggregate of all amounts, referred to in subparagraphs *ii* and *iii* of that subparagraph *c*, deducted from the employee’s remuneration by the employer, in relation to the year; and

(b) *B* is the lesser of \$5,000 and the amount, referred to in subparagraph *ii* of that subparagraph *c*, deducted from the employee’s remuneration by the employer, in relation to the year.”

(2) Subsection 1 has effect from 1 June 2015.

11. (1) Section 1015R34.1 of the Regulation is amended by replacing “subject to the fourth and sixth paragraphs” by “subject to the fourth, sixth and eighth paragraphs”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

12. (1) Section 1015R35 of the Regulation is amended by replacing “the 6th paragraph” in the portion before subparagraph *a* of the first paragraph by “the sixth or eighth paragraph”.

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

13. (1) The Regulation is amended by inserting the following after section 1015R37:

“**1015R37.1.** For the purposes of subparagraph *i* of subparagraph *b* of the ninth paragraph of section 1015 of the Act, the monthly withholding amount, in respect of an employer for a month, is the aggregate of all amounts required to be paid to the Minister with respect to the month by the employer or, if the employer is a corporation, by each corporation associated with the employer, under section 1015 of the Act, section 62 of the Act respecting parental insurance (chapter A-29.011), sections 34 and 37.21 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) and section 63 of the Act respecting the Québec Pension Plan (chapter R-9), in respect of remuneration paid by the employer and where applicable, by each corporation, during the month.

“**1015R37.2.** For the purposes of subparagraph *b* of the ninth paragraph of section 1015 of the Act, the prescribed time in a calendar year in relation to a particular month of that year is the end of

(*a*) March of the calendar year, if the particular month is January, February or March of that year;

(*b*) June of the calendar year, if the particular month is April, May or June of that year;

(*c*) September of the calendar year, if the particular month is July, August or September of that year; and

(*d*) December of the calendar year, if the particular month is October, November or December of that year.”

(2) Subsection 1 applies in respect of remuneration paid after 31 December 2015.

14. (1) Sections 1029.8.1R1 to 1029.8.1R3 of the Regulation are revoked.

(2) Subsection 1 has effect from 1 July 2016. In addition, where section 1029.8.1R2 of the Regulation applies

(1) after 8 February 2010, it is to be read with subparagraph *i* of paragraph *f* replaced by the following:

“*i.* its Centre de métallurgie du Québec;”;

(2) after 31 December 2012, it is to be read with subparagraph *ii* of paragraph *f* replaced by the following:

“*ii.* Innofibre – Centre d’innovation des produits celluloses;”;

(3) after 16 September 2013, it is to be read with paragraph *v* replaced by the following:

“(v) the Institut des communications graphiques et de l’imprimabilité;”;

(4) in respect of an expense incurred after 20 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *f*:

“(f.1) the Cégep régional de Lanaudière in respect of its Centre INEDI – Expertise et recherche en design industriel;”;

(5) in respect of an expense incurred after 31 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read

(*a*) with paragraph *e* replaced by the following:

“(e) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”;

(*b*) with the following inserted after paragraph *x.1*:

“(x.2) TOPMED – Centre collégial de transfert de technologie en orthèses, prothèses et équipements médicaux;”;

(*c*) with the following inserted after paragraph *v*:

“(v.1) the Institut du véhicule innovant;”;

(6) in respect of an expense incurred after 22 November 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *y*:

“(z) Vestechpro – Centre de recherche et d’innovation en habillement;”;

(7) in respect of an expense incurred after 23 November 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted before paragraph *y*:

“(x.3) Trans Bio Tech – Centre de recherche et de transfert en biotechnologie;”

15. (1) Section 1029.8.21.17R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2016. In addition, where section 1029.8.21.17R1 of the Regulation applies

(1) after 8 February 2010, it is to be read with subparagraph *i* of paragraph *f* replaced by the following:

“i. its Centre de métallurgie du Québec;”

(2) after 31 August 2011, it is to be read with “Centre d’excellence en maintenance industrielle” in paragraph *e.1* replaced by “Institut technologique de maintenance industrielle”;

(3) after 31 December 2012, it is to be read with subparagraph *ii* of paragraph *f* replaced by the following:

“ii. Innofibre – Centre d’innovation des produits cellulosiques;”

(4) after 16 September 2013, it is to be read with paragraph *z.1* replaced by the following:

“(z.1) the Institut des communications graphiques et de l’imprimabilité;”

(5) in respect of an expense incurred after 7 July 2014 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *w*:

“(w.1) the Corporation du Service de recherche et d’expertise en transformation des produits forestiers de l’Est-du-Québec (SEREX);”

(6) in respect of an expense incurred after 8 October 2014 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *f*:

“(f.1) the Cégep de Victoriaville in respect of its Centre d’expertise et de transfert en agriculture biologique et de proximité (CETAB+);”

(7) in respect of an expense incurred after 20 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted before paragraph *h*:

“(g.2) the Cégep régional de Lanaudière in respect of its Centre INEDI – Expertise et recherche en design industriel;”

(8) in respect of an expense incurred after 31 October 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read

(a) with paragraph *e* replaced by the following:

“(e) the Cégep de Saint-Jérôme in respect of its Centre de développement des composites du Québec;”

(b) with the following inserted after paragraph *z.4.1*:

“(z.4.2) TOPMED – Centre collégial de transfert de technologie en orthèses, prothèses et équipements médicaux;”

(c) with the following inserted after paragraph *z.1*:

“(z.1.1) the Institut du véhicule innovant;”

(9) in respect of an expense incurred after 22 November 2015 pursuant to a contract entered into after that date in relation to work carried out after that date, it is to be read with the following inserted after paragraph *z.5*:

“(z.6) Vestechpro – Centre de recherche et d’innovation en habillement;”

16. (1) Sections 1079.8.18R1 and 1079.8.19R1 of the Regulation are replaced by the following:

“**1079.8.18R1.** The prescribed manner of verifying the authenticity of a certificate from Revenu Québec is to use the electronic process provided for that purpose on its website.

“**1079.8.19R1.** The prescribed manner of applying for a certificate from Revenu Québec is to use the electronic process provided for that purpose on its website.”

(2) Subsection 1 has effect from 20 March 2017.

17. (1) The Regulation is amended by inserting the following after section 1086R9:

“**1086R9.1.** Section 1086R9 applies to an insurer in relation to a leveraged insured annuity policy for a calendar year only if

(a) the insurer is notified in writing by or on behalf of the policyholder, before the end of the calendar year, that the policy is a leveraged insured annuity policy; or

(b) it is reasonable to conclude that the insurer knew, or ought to have known, before the end of the calendar year, that the policy is a leveraged insured annuity policy.”

(2) Subsection 1 applies to taxation years that end after 20 March 2013.

18. (1) Section 1086R30 of the Regulation is amended by replacing “legal costs” in subparagraph iii of subparagraph c of the second paragraph by “judicial expenses”.

(2) Subsection 1 has effect from 1 January 2016.

19. (1) Section 1086R65 of the Regulation is replaced by the following:

“**1086R65.** The returns required under this Title, with the exception of the returns required by sections 1086R29 and 1086R87.1 and except as otherwise expressly provided, must be filed with the Minister on or before the last day of February of each year in respect of the preceding calendar year.”

(2) Subsection 1 applies from the year 2018.

20. (1) Section 1086R70 of the Regulation is amended by replacing the first paragraph by the following:

“Every person required under this Title to file an information return, other than the information returns required by sections 1086R16, 1086R52 and 1086R88, must, subject to the second paragraph and section 1086R87.1, send to each person in respect of whom the return is filed a copy of the part of the return concerning the person; the copy of the return must be sent to the person at the person’s last known address or delivered personally to the person, on or before the day on which the return is to be filed with the Minister.”

(2) Subsection 1 applies from the year 2018.

21. (1) The Regulation is amended by inserting the following after section 1086R87:

“**1086R87.1.** Every person required to file, in respect of a calendar year, one or more particular information returns in respect of a person under any of sections 1086R83 to 1086R86 may send to the person an information return in prescribed form, instead of each copy of the part of the return concerning the person, and that information return

must be sent to the person in the manner set out in section 1086R70 on or before the day on which the particular information returns are to be filed with the Minister.”

(2) Subsection 1 applies from the year 2018.

22. (1) Section 1086R97.2 of the Regulation is amended by adding the following paragraph:

“Similarly, if there is no property tax account relating to an eligible dwelling within the meaning of section 1029.8.116.12 of the Act, the body having jurisdiction in the territory in which the dwelling is situated must, in prescribed form, file an information return in respect of the dwelling for the year 2015 or any subsequent year, in respect of each person who is an owner of the dwelling at the end of the year.”

(2) Subsection 1 has effect from 1 January 2016.

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

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan

An Act respecting the Québec Health Insurance Plan (chapter R-5, s. 35, par. b and s. 36)

1. (1) Section 5 of the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) is amended by replacing “fifth” by “seventh”.

(2) Subsection 1 applies from the year 2008.

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

Regulation to amend the Regulation respecting contributions to the Québec Pension Plan

An Act respecting the Québec Pension Plan (chapter R-9, s. 81, par. a and s. 82.1)

1. (1) Section 6 of the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) is amended by adding the following after subparagraph xxii of subparagraph a of the first paragraph:

“xxiii. 5.4% for the year 2017;”

(2) Subsection 1 applies from 1 January 2017.

2. (1) Section 8 of the Regulation is amended

(1) by adding the following after subparagraph *v* of the first paragraph:

“(w) 5.4% for the year 2017.”;

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

“(g) 5.4% for the year 2017.”.

(2) Subsection 1 applies from 1 January 2017.

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 Québec sales tax

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

1. (1) Section 350.56.1R2 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by replacing the portion before paragraph 1 by the following:

“**350.56.1R2.** For a person, the prescribed manner of notifying the Minister is to use the software provided for that purpose on the Revenu Québec website, when the person activates, deactivates, initializes, maintains or updates a device referred to in sections 350.52 and 350.52.1 of the Act or, in respect of such a device,”.

(2) Subsection 1 has effect from 1 February 2016 or, if earlier, on the date on which an operator or a person referred to in section 350.52.1 of the Act respecting the Québec sales tax (chapter T-0.1) activates in an establishment, after 1 September 2015, a device referred to in section 350.52 of that Act. In addition, where the Regulation applies after 19 April 2010, section 350.56R2, as it read before being revoked, is to be read with “an electronic process provided for that purpose by Clic Revenu electronic services” replaced by “the software provided for that purpose on the Revenu Québec website”.

2. (1) The Regulation is amended by inserting the following after section 402.23R1:

“**402.24R1.** For the purposes of section 402.24 of the Act, if the total of all amounts, each of which is an amount of a rebate for which a person is otherwise entitled under section 402.23 of the Act and in respect of which a rebate application is filed, is at least \$25, the total is a prescribed circumstance.”.

(2) Subsection 1 applies in respect of any amount of tax that became payable after 31 December 2012 or that was paid after that date without having become payable.

3. (1) Section 434R2 of the Regulation is amended by replacing paragraph 2 by the following:

“(2) the registrant is not a listed financial institution or a registrant referred to in section 279R1; and”.

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

4. (1) Section 489.1R1 of the Regulation is revoked.

(2) Subsection 1 applies in respect of beer sold after 31 May 2016.

5. (1) Section 489.1R2 of the Regulation is amended

(1) by replacing paragraphs 1 and 2 by the following:

“(1) 67%, from the first to the 7,500,000,000th millilitre of beer sold by the particular person and a person described in the second paragraph in respect of which a specific tax is payable in a particular calendar year; and

“(2) 33%, from the 7,500,000,001th to the 15,000,000,000th millilitre of beer sold by the particular person and a person described in the second paragraph in respect of which a specific tax is payable in a particular calendar year.”;

(2) by adding the following paragraphs:

“A person to whom the first paragraph refers is,

(1) where the particular person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation; or

(2) an associate of the particular person within the meaning of section 5 of the Act or another person whose business the person continues to carry on.

For the purposes of the second paragraph, a person continues to carry on the business of another person where

(1) the person acquires all of substantially all of the assets of the other person’s business; and

(2) it is reasonable to consider that, because of the acquisition, the person has continued to carry on the other person’s business.”.

(2) Subsection 1 applies in respect of beer sold after 31 May 2016.

6. (1) Section 541.24R1 of the Regulation is amended

(1) by replacing “following establishments” in the portion before paragraph 1 by “following sleeping-accommodation establishments”;

(2) by inserting the following after paragraph 5:

“(5.1) educational establishments;

“(5.2) camping establishments; and”.

(2) Paragraph 2 of subsection 1 has effect from 1 November 2016.

7. (1) The heading before section 541.24R2 of the Regulation is replaced by the following:

“PRESCRIBED TOURIST REGIONS”.

(2) Subsection 1 has effect from 1 November 2016.

8. (1) Section 541.24R2 of the Regulation is replaced by the following:

“**541.24R2.** For the purposes of section 541.24 of the Act, the tourist regions in Schedule II.2 are prescribed tourist regions.”.

(2) Subsection 1 has effect from 1 November 2016.

9. (1) Schedule I to the Regulation is amended by replacing “Agence pour licence de reproduction de vidéo-audio Inc. (ALVA)” by “Connect Music Licensing Service Inc.”.

(2) Subsection 1 has effect from 19 February 2014.

10. (1) Schedule II.2 to the Regulation is replaced by the following:

“**SCHEDULE II.2**

(s. 541.24R2)

PRESCRIBED TOURIST REGIONS

Tourist regions

Territorial entities included in the regions

Abitibi-Témiscamingue

Amos; Angliers; Authier; Authier-Nord; Barraute; Béarn; Belcourt; Belleterre; Berry; Champneuf; Chazel; Clermont; Clerval; Duhamel-Ouest; Duparquet; Dupuy; Fugèreville; Gallichan; Guérin; Hunter’s Point; Kebaowek;

Kipawa; Kitcisakik; La Corne; La Morandière; La Motte; La Reine; La Sarre; Lac-Chicobi; Lac-Despinassy; Lac-Duparquet; Lac-Granet; Lac-Metei; Lac-Simon; Laforce; Landrienne; Latulipe-et-Gaboury; Launay; Laverlochère; Lorrainville; Macamic; Malartic; Matchi-Manitou; Moffet; Nédélec; Normétal; Notre-Dame-du-Nord; Palmarolle; Pikogan; Poularies; Preissac; Rapide-Danseur; Rémigny; Réservoir-Dozois; Rivière-Héva; Rivière-Kipawa; Rivière-Ojima; Rochebaucourt; Roquemaure; Rouyn-Noranda; Saint-Bruno-de-Guigues; Saint-Dominique-du-Rosaire; Saint-Édouard-de-Fabre; Saint-Eugène-de-Guigues; Saint-Félix-de-Dalquier; Saint-Lambert; Saint-Marc-de-Figuery; Saint-Mathieu-d’Harricana; Sainte-Germaine-Boulé; Sainte-Gertrude-Manneville; Sainte-Hélène-de-Mancebourg; Senneterre (Parish); Senneterre (Town); Taschereau; Témiscaming; Timiskaming; Trécesson; Val-d’Or; Val-Saint-Gilles; Ville-Marie; Winneway.

Baie-James

Eeyou Istchee James Bay Regional Government; Chapais; Chibougamau; Lebel-sur-Quévillon; Matagami.

Bas-Saint-Laurent

Aclair; Biencourt; Cacouna (Municipality); Cacouna (Indian Reserve); Dégelis; Esprit-Saint; Kamouraska; La Pocatière; La Trinité-des-Monts; Lac-Boisbouscache; Lac-des-Aigles; Lac-des-Eaux-Mortes; Lac-Huron; Lejeune; Les Hauteurs; L’Isle-Verte; Mont-Carmel; Notre-Dame-des-Neiges; Notre-Dame-des-Sept-Douleurs; Notre-Dame-du-Portage; Packington; Petit-Lac-Sainte-Anne; Picard; Pohénégamook; Rimouski; Rivière-Bleue; Rivière-du-Loup; Rivière-Ouelle; Rivière-Patapédia-Est; Saint-Alexandre-de-Kamouraska; Saint-Anaclet-de-Lessard; Saint-André; Saint-Antonin; Saint-Arsène; Saint-Athanase; Saint-Bruno-de-Kamouraska; Saint-Charles-Garnier; Saint-Clément; Saint-Cyprien; Saint-Denis-De la Bouteillerie; Saint-Donat; Saint-Éloi; Saint-Elzéar-de-Témiscouata; Saint-Épiphane; Saint-Eugène-de-Ladrière; Saint-Eusèbe; Saint-Fabien; Saint-François-Xavier-de-Viger; Saint-Gabriel-de-Rimouski; Saint-Gabriel-Lalemant; Saint-Germain; Saint-Guy; Saint-Honoré-de-Témiscouata; Saint-Hubert-de-Rivière-du-Loup; Saint-Jean-de-Dieu; Saint-Jean-de-la-Lande; Saint-Joseph-de-Kamouraska; Saint-Juste-du-Lac; Saint-Louis-du-Ha! Ha!; Saint-Marc-du-Lac-Long; Saint-Marcellin; Saint-Mathieu-de-Rieux; Saint-Médard; Saint-Michel-du-Squatec; Saint-Modeste; Saint-Narcisse-de-Rimouski; Saint-Onésime-d’Ixworth; Saint-Pacôme; Saint-Pascal; Saint-Paul-de-la-Croix; Saint-Philippe-de-Néri; Saint-Pierre-de-Lamy; Saint-Simon; Saint-Valérien; Sainte-Anne-de-la-Pocatière; Sainte-Françoise; Sainte-Hélène-de-Kamouraska; Sainte-Luce; Sainte-Rita; Témiscouata-sur-le-Lac; Trois-Pistoles; Whitworth.

Cantons-de-l'Est

Abercorn; Asbestos; Ascot Corner; Audet; Austin; Ayer's Cliff; Barnston-Ouest; Bedford (Town); Bedford (Township); Bolton-Est; Bolton-Ouest; Bonsecours; Brigham; Brome; Bromont; Bury; Chartierville; Cleveland; Coaticook; Compton; Cookshire-Eaton; Courcelles; Cowansville; Danville; Dixville; Dudswell; Dunham; East Angus; East Farnham; East Hereford; Eastman; Farnham; Frelighsburg; Frontenac; Granby; Hampden; Ham-Sud; Hatley (Municipality); Hatley (Township); Kingsbury; Lac-Brome; Lac-Drolet; Lac-Mégantic; Lambton; La Patrie; Lawrenceville; Lingwick; Magog; Maricourt; Marston; Martinville; Melbourne; Milan; Nantes; Newport; North Hatley; Notre-Dame-des-Bois; Notre-Dame-de-Stanbridge; Ogden; Orford; Pike River; Piopolis; Pottou; Racine; Richmond; Roxton Pond; Saint-Adrien; Saint-Alphonse-de-Granby; Saint-Armand; Saint-Augustin-de-Woburn; Saint-Benoît-du-Lac; Saint-Camille; Saint-Claude; Saint-Denis-de-Brompton; Saint-Étienne-de-Bolton; Saint-François-Xavier-de-Brompton; Saint-Georges-de-Windsor; Saint-Herménégilde; Saint-Ignace-de-Stanbridge; Saint-Isidore-de-Clifton; Saint-Joachim-de-Shefford; Saint-Ludger; Saint-Malo; Saint-Robert-Bellarmin; Saint-Romain; Saint-Sébastien; Saint-Venant-de-Paquette; Sainte-Anne-de-la-Rochelle; Sainte-Catherine-de-Hatley; Sainte-Cécile-de-Milton; Sainte-Cécile-de-Whitton; Sainte-Edwidge-de-Clifton; Sainte-Sabine; Scotstown; Shefford; Sherbrooke; Stanbridge East; Stanbridge Station; Stanstead (Town); Stanstead (Township); Stanstead-Est; Stoke; Stornoway; Stratford; Stukely-Sud; Sutton; Ulverton; Valcourt (Town); Valcourt (Township); Val-Joli; Val-Racine; Warden; Waterloo; Waterville; Weedon; Westbury; Windsor; Wotton.

Centre-du-Québec

Aston-Jonction; Baie-du-Febvre; Bécancour; Chesterville; Daveluyville; Deschailons-sur-Saint-Laurent; Drummondville; Durham-Sud; Fortierville; Grand-Saint-Esprit; Ham-Nord; Inverness; Kingsey Falls; Laurierville; L'Avenir; La Visitation-de-Yamaska; Lefebvre; Lemieux; Lyster; Maddington Falls; Manseau; Nicolet; Notre-Dame-de-Ham; Notre-Dame-de-Lourdes; Notre-Dame-du-Bon-Conseil (Parish); Notre-Dame-du-Bon-Conseil (Village); Odanak; Parisville; Pierreville; Plessisville (Town); Plessisville (Parish); Princeville; Saint-Albert; Saint-Bonaventure; Saint-Célestin (Municipality); Saint-Célestin (Village); Saint-Christophe-d'Arthabaska; Saint-Cyrille-de-Wendover; Saint-Edmond-de-Grantham; Saint-Elphège; Saint-Eugène; Saint-Félix-de-Kingsey; Saint-Ferdinand; Saint-François-du-Lac; Saint-Germain-de-Grantham; Saint-Guillaume; Saint-Léonard-d'Aston; Saint-Louis-de-Blandford; Saint-Lucien; Saint-Majorique-de-Grantham;

Saint-Norbert-d'Arthabaska; Saint-Pie-de-Guire; Saint-Pierre-Baptiste; Saint-Pierre-les-Becquets; Saint-Rémi-de-Tingwick; Saint-Rosaire; Saint-Samuel; Saint-Sylvère; Saint-Valère; Saint-Wenceslas; Saint-Zéphirin-de-Courval; Sainte-Brigitte-des-Saults; Sainte-Cécile-de-Lévrard; Sainte-Clotilde-de-Horton; Sainte-Élisabeth-de-Warwick; Sainte-Eulalie; Sainte-Françoise; Sainte-Hélène-de-Chester; Sainte-Marie-de-Blandford; Sainte-Monique; Sainte-Perpétue; Sainte-Séraphine; Sainte-Sophie-d'Halifax; Sainte-Sophie-de-Lévrard; Saints-Martyrs-Canadiens; Tingwick; Victoriaville; Villeroy; Warwick; Wickham; Wôlinak.

Charlevoix

Baie-Saint-Paul; Baie-Sainte-Catherine; Clermont; Lac-Pikauba; La Malbaie; Les Éboulements; L'Isle-aux-Coudres; Mont-Élie; Notre-Dame-des-Monts; Petite-Rivière-Saint-François; Sagard; Saint-Hilarion; Saint-Aimé-des-Lacs; Saint-Irénée; Saint-Siméon; Saint-Urbain.

Chaudière-Appalaches

Adstock; Armagh; Beauceville; Beaulac-Garthby; Beaumont; Berthier-sur-Mer; Cap-Saint-Ignace; Disraeli (Town); Disraeli (Parish); Dosquet; East Broughton; Frampton; Honfleur; Irlande; Kinnear's Mills; Lac-Etchemin; Lac-Frontière; Lac-Poulin; La Durantaye; La Guadeloupe; Laurier-Station; Leclercville; Lévis; L'Islet; Lotbinière; Montmagny; Notre-Dame-Auxiliatrice-de-Buckland; Notre-Dame-des-Pins; Notre-Dame-du-Rosaire; Notre-Dame-du-Sacré-Coeur-d'Issoudun; Sacré-Coeur-de-Jésus; Saint-Adalbert; Saint-Adrien-d'Irlande; Saint-Agapit; Saint-Alfred; Saint-Anselme; Saint-Antoine-de-l'Isle-aux-Grues; Saint-Antoine-de-Tilly; Saint-Apollinaire; Saint-Aubert; Saint-Benjamin; Saint-Benoît-Labre; Saint-Bernard; Saint-Camille-de-Lellis; Saint-Charles-de-Bellechasse; Saint-Côme-Linière; Saint-Cyprien; Saint-Cyrille-de-Lessard; Saint-Damase-de-l'Islet; Saint-Damien-de-Buckland; Saint-Édouard-de-Lotbinière; Saint-Elzéar; Saint-Éphrem-de-Beauce; Saint-Évariste-de-Forsyth; Saint-Fabien-de-Panet; Saint-Flavien; Saint-Fortunat; Saint-François-de-la-Rivière-du-Sud; Saint-Frédéric; Saint-Gédéon-de-Beauce; Saint-Georges; Saint-Gervais; Saint-Gilles; Saint-Henri; Saint-Hilaire-de-Dorset; Saint-Honoré-de-Shenley; Saint-Isidore; Saint-Jacques-de-Leeds; Saint-Jacques-le-Majeur-de-Wolfestown; Saint-Janvier-de-Joly; Saint-Jean-de-Brébeuf; Saint-Jean-Port-Joli; Saint-Joseph-de-Beauce; Saint-Joseph-de-Coleraine; Saint-Joseph-des-Érables; Saint-Jules; Saint-Julien; Saint-Just-de-Bretenières; Saint-Lambert-de-Lauzon; Saint-Lazare-de-Bellechasse; Saint-Léon-de-Standon; Saint-Louis-de-Gonzague; Saint-Luc-de-Bellechasse; Saint-Magloire; Saint-Malachie;

Saint-Marcel; Saint-Martin; Saint-Michel-de-Bellechasse; Saint-Narcisse-de-Beaurivage; Saint-Nazaire-de-Dorchester; Saint-Nérée-de-Bellechasse; Saint-Odilon-de-Cranbourne; Saint-Omer; Saint-Pamphile; Saint-Patrice-de-Beaurivage; Saint-Paul-de-Montminy; Saint-Philémon; Saint-Philibert; Saint-Pierre-de-Broughton; Saint-Pierre-de-la-Rivière-du-Sud; Saint-Prosper; Saint-Raphaël; Saint-René; Saint-Roch-des-Aulnaies; Saint-Séverin; Saint-Simon-les-Mines; Saint-Sylvestre; Saint-Théophile; Saint-Vallier; Saint-Victor; Saint-Zacharie; Sainte-Agathe-de-Lotbinière; Sainte-Apolline-de-Patton; Sainte-Aurélie; Sainte-Claire; Sainte-Clotilde-de-Beauce; Sainte-Croix; Sainte-Euphémie-sur-Rivière-du-Sud; Sainte-Félicité; Sainte-Hénédine; Sainte-Justine; Sainte-Louise; Sainte-Lucie-de-Beauregard; Sainte-Marguerite; Sainte-Marie; Sainte-Perpétue; Sainte-Praxède; Sainte-Rose-de-Watford; Sainte-Sabine; Saints-Anges; Scott; Thetford Mines; Tourville; Tring-Jonction; Val-Alain; Vallée-Jonction.

Duplessis

Aganish; Baie-Johan-Beetz; Blanc-Sablon; Bonne-Espérance; Caniapiscaw; Côte-Nord-du-Golfe-du-Saint-Laurent; Fermont; Gros-Mécatina; Havre-Saint-Pierre; Kawawachikamach (Naskapi Reserved Land (1-AN)); Lac-Jérôme; Lac-John; Lac-Juillet; Lac-Vacher; Lac-Walker; La Romaine; L'Île-d'Anticosti; Longue-Pointe-de-Mingan; Maliotenam; Matimekosh; Mingan; Natashquan (Municipality); Natashquan (Indian Reserve); Pakuashipi; Petit-Mécatina; Port-Cartier; Rivière-au-Tonnerre; Rivière-Mouchalagane; Rivière-Nipissis; Rivière-Saint-Jean; Saint-Augustin; Schefferville; Sept-Îles; Ushat.

Eyou Istchee

Chisasibi (Cree Village (1-B Land)); Chisasibi (Cree Reserved Land (1-A)); Eastmain (Cree Village (1-B Land)); Eastmain (Cree Reserved Land (1-A)); Mistissini (Cree Village (1-B Land)); Mistissini (Cree Reserved Land (1-A)); Nemaska (Cree Village (1-B Land)); Nemaska (Cree Reserved Land (1-A)); Oujé-Bougoumou (Cree Reserved Land (1-A)); Waskaganish (Cree Village (1-B Land)); Waskaganish (Cree Reserved Land (1-A)); Waswanipi (Cree Village (1-B Land)); Waswanipi (Cree Reserved Land (1-A)); Wemindji (Cree Village (1-B Land)); Wemindji (Cree Reserved Land (1-A)); Whapmagoostui (Cree Village (1-B Land)); Whapmagoostui (Cree Reserved Land (1-A)).

Gaspésie

Albertville; Amqui; Baie-des-Sables; Bonaventure; Cap-Chat; Caplan; Carleton-sur-Mer; Cascapédia-Saint-Jules; Causapsal; Chandler; Cloridorme;

Collines-du-Basque; Coulée-des-Adolphe; Escuminac; Gaspé; Gesgapegiag; Grand-Métis; Grande-Rivière; Grande-Vallée; Grosses-Roches; Hope; Hope Town; Lac-à-la-Croix; Lac-Alfred; Lac-au-Saumon; Lac-Casault; Lac-Matapédia; La Martre; La Rédemption; L'Ascension-de-Patapédia; Les Méchins; Listuguj; Maria; Marsoui; Matane; Matapédia; Métis-sur-Mer; Mont-Albert; Mont-Alexandre; Mont-Joli; Mont-Saint-Pierre; Murdochville; New Carlisle; New Richmond; Nouvelle; Padoue; Paspébiac; Percé; Petite-Vallée; Pointe-à-la-Croix; Port-Daniel-Gascons; Price; Ristigouche-Partie-Sud-Est; Rivière-à-Claude; Rivière-Bonaventure; Rivière-Bonjour; Rivière-Nouvelle; Rivière-Saint-Jean; Rivière-Vaseuse; Routherville; Ruisseau-des-Mineurs; Ruisseau-Ferguson; Saint-Adelme; Saint-Alexandre-des-Lacs; Saint-Alexis-de-Matapédia; Saint-Alphonse; Saint-André-de-Restigouche; Saint-Cléophas; Saint-Damase; Saint-Elzéar; Saint-François-d'Assise; Saint-Godefroi; Saint-Jean-de-Cherbourg; Saint-Joseph-de-Lepage; Saint-Léandre; Saint-Léon-le-Grand; Saint-Maxime-du-Mont-Louis; Saint-Moïse; Saint-Noël; Saint-Octave-de-Métis; Saint-René-de-Matane; Saint-Siméon; Saint-Tharcisius; Saint-Ulric; Saint-Vianney; Saint-Zénon-du-Lac-Humqui; Sainte-Angèle-de-Mérici; Sainte-Anne-des-Monts; Sainte-Félicité; Sainte-Flavie; Sainte-Florence; Sainte-Irène; Sainte-Jeanne-d'Arc; Sainte-Madeleine-de-la-Rivière-Madeleine; Sainte-Marguerite-Marie; Sainte-Paule; Sainte-Thérèse-de-Gaspé; Sayabec; Shigawake; Val-Brillant.

Îles-de-la-Madeleine

Les Îles-de-la-Madeleine; Grosse-Île.

Lanaudière

Baie-Atibenne; Baie-de-la-Bouteille; Baie-Obaoca; Berthierville; Charlemagne; Chertsey; Crabtree; Entrelacs; Joliette; La Visitation-de-l'Île-Dupas; Lac-Cabasta; Lac-des-Dix-Milles; Lac-Devenyns; Lac-du-Taureau; Lac-Legendre; Lac-Matawin; Lac-Minaki; Lac-Santé; Lanoraie; L'Assomption; Lavaltrie; L'Épiphanie (Parish); L'Épiphanie (Town); Manawan; Mandeville; Mascouche; Notre-Dame-de-la-Merci; Notre-Dame-de-Lourdes; Notre-Dame-des-Prairies; Rawdon; Repentigny; Saint-Alexis; Saint-Alphonse-Rodriguez; Saint-Ambroise-de-Kildare; Saint-Barthélemy; Saint-Calixte; Saint-Charles-Borromée; Saint-Cléophas-de-Brandon; Saint-Côme; Saint-Cuthbert; Saint-Damien; Saint-Didace; Saint-Donat; Saint-Esprit; Saint-Félix-de-Valois; Saint-Gabriel; Saint-Gabriel-de-Brandon; Saint-Guillaume-Nord; Saint-Ignace-de-Loyola; Saint-Jacques; Saint-Jean-de-Matha; Saint-Liguori; Saint-Lin-Laurentides; Saint-Michel-des-Saints; Saint-Norbert; Saint-Paul; Saint-Pierre; Saint-Roch-de-l'Achigan; Saint-Roch-Ouest; Saint-Sulpice; Saint-Thomas; Saint-Zénon;

Sainte-Béatrix; Sainte-Élisabeth; Sainte-Émélie-de-l'Énergie; Sainte-Geneviève-de-Berthier; Sainte-Julienne; Sainte-Marcelline-de-Kildare; Sainte-Marie-Salomé; Sainte-Mélanie; Terrebonne.

Laurentides

Amherst; Arundel; Baie-des-Chaloupes; Barkmere; Blainville; Boisbriand; Bois-des-Filion; Brébeuf; Brownsburg-Chatham; Chute-Saint-Philippe; Deux-Montagnes; Doncaster; Estérel; Ferme-Neuve; Gore; Grenville; Grenville-sur-la-Rouge; Harrington; Huberdeau; Ivry-sur-le-Lac; Kanesatake; Kiamika; La Conception; La Minerve; Labelle; Lac-Akonapwehikan; Lac-Bazinet; Lac-De La Bidière; Lac-de-la-Maison-de-Pierre; Lac-de-la-Pomme; Lac-des-Écorces; Lac-des-Seize-Îles; Lac-Douaire; Lac-du-Cerf; Lac-Ernest; Lachute; Lac-Marguerite; Lac-Oscar; Lac-Saguay; Lac-Saint-Paul; Lac-Supérieur; Lac-Tremblant-Nord; Lac-Wagwabika; La Macaza; Lantier; L'Ascension; Lorraine; Mille-Isles; Mirabel; Montcalm; Mont-Laurier; Mont-Saint-Michel; Mont-Tremblant; Morin-Heights; Nomingue; Notre-Dame-de-Pontmain; Notre-Dame-du-Laus; Oka; Piedmont; Pointe-Calumet; Prévost; Rivière-Rouge; Rosemère; Saint-Adolphe-d'Howard; Saint-Aimé-du-Lac-des-Îles; Saint-André-d'Argenteuil; Saint-Colomban; Saint-Eustache; Saint-Faustin-Lac-Carré; Saint-Hippolyte; Saint-Jérôme; Saint-Joseph-du-Lac; Saint-Placide; Saint-Sauveur; Sainte-Adèle; Sainte-Agathe-des-Monts; Sainte-Anne-des-Lacs; Sainte-Anne-des-Plaines; Sainte-Anne-du-Lac; Sainte-Lucie-des-Laurentides; Sainte-Marguerite-du-Lac-Masson; Sainte-Marthe-sur-le-Lac; Sainte-Sophie; Sainte-Thérèse; Val-David; Val-des-Lacs; Val-Morin; Wentworth; Wentworth-Nord.

Laval

Laval.

Manicouagan

Baie-Comeau; Baie-Trinité; Chute-aux-Outardes; Colombier; Essipit; Forestville; Franquelin; Godbout; Lac-au-Brochet; Les Bergeronnes; Les Escoumins; Longue-Rive; Pessamit; Pointe-aux-Outardes; Pointe-Lebel; Portneuf-sur-Mer; Ragueneau; Rivière-aux-Outardes; Sacré-Coeur; Tadoussac.

Mauricie

Batiscan; Champlain; Charette; Coucouache; Grandes-Piles; Hérouxville; La Bostonnais; La Tuque; Lac-aux-Sables; Lac-Boulé; Lac-Édouard; Lac-Masketsi; Lac-Normand; Louiseville; Maskinongé; Notre-Dame-de-Montauban; Notre-Dame-du-Mont-Carmel;

Obedjiwan; Rivière-de-la-Savane; Saint-Adelphe; Saint-Alexis-des-Monts; Saint-Barnabé; Saint-Boniface; Saint-Édouard-de-Maskinongé; Saint-Élie-de-Caxton; Saint-Étienne-des-Grès; Saint-Justin; Saint-Léon-le-Grand; Saint-Luc-de-Vincennes; Saint-Mathieu-du-Parc; Saint-Maurice; Saint-Narcisse; Saint-Paulin; Saint-Prosper-de-Champlain; Saint-Roch-de-Mékinac; Saint-Sévère; Saint-Séverin; Saint-Stanislas; Saint-Tite; Sainte-Angèle-de-Prémont; Sainte-Anne-de-la-Pérade; Sainte-Geneviève-de-Batiscan; Sainte-Thècle; Sainte-Ursule; Shawinigan; Trois-Rives; Trois-Rivières; Wemotaci; Yamachiche.

Montérégie

Acton Vale; Akwesasne; Ange-Gardien; Beauharnois; Beloeil; Béthanie; Boucherville; Brossard; Calixa-Lavallée; Candiac; Carignan; Chambly; Châteauguay; Contrecoeur; Coteau-du-Lac; Delson; Dundee; Elgin; Franklin; Godmanchester; Havelock; Hemmingford (Township); Hemmingford (Village); Henryville; Hinchinbrooke; Howick; Hudson; Huntingdon; Kahnawake; La Prairie; La Présentation; Lacolle; Léry; Les Cèdres; Les Coteaux; L'Île-Cadieux; L'Île-Perrot; Longueuil; Marieville; Massueville; McMasterville; Mercier; Mont-Saint-Grégoire; Mont-Saint-Hilaire; Napierville; Notre-Dame-de-l'Île-Perrot; Noyan; Ormstown; Otterburn Park; Pincourt; Pointe-des-Cascades; Pointe-Fortune; Richelieu; Rigaud; Rivière-Beaudette; Rougemont; Roxton; Roxton Falls; Saint-Aimé; Saint-Alexandre; Saint-Amable; Saint-Anicet; Saint-Antoine-sur-Richelieu; Saint-Barnabé-Sud; Saint-Basile-le-Grand; Saint-Bernard-de-Lacolle; Saint-Bernard-de-Michaudville; Saint-Blaise-sur-Richelieu; Saint-Bruno-de-Montarville; Saint-Césaire; Saint-Charles-sur-Richelieu; Saint-Chrysostome; Saint-Clet; Saint-Constant; Saint-Cyprien-de-Napierville; Saint-Damase; Saint-David; Saint-Denis-sur-Richelieu; Saint-Dominique; Saint-Édouard; Saint-Étienne-de-Beauharnois; Saint-Georges-de-Clarenceville; Saint-Gérard-Majella; Saint-Hugues; Saint-Hyacinthe; Saint-Isidore; Saint-Jacques-le-Mineur; Saint-Jean-Baptiste; Saint-Jean-sur-Richelieu; Saint-Joseph-de-Sorel; Saint-Jude; Saint-Lambert; Saint-Lazare; Saint-Liboire; Saint-Louis; Saint-Louis-de-Gonzague; Saint-Marcel-de-Richelieu; Saint-Marc-sur-Richelieu; Saint-Mathias-sur-Richelieu; Saint-Mathieu; Saint-Mathieu-de-Beloeil; Saint-Michel; Saint-Nazaire-d'Acton; Saint-Ours; Saint-Patrice-de-Sherrington; Saint-Paul-d'Abbotsford; Saint-Paul-de-l'Île-aux-Noix; Saint-Philippe; Saint-Pie; Saint-Polycarpe; Saint-Rémi; Saint-Robert; Saint-Roch-de-Richelieu; Saint-Sébastien; Saint-Simon; Saint-Stanislas-de-Kostka; Saint-Télesphore; Saint-Théodore-d'Acton; Saint-Urbain-Premier; Saint-Valentin; Saint-Valérien-de-Milton; Saint-Zotique; Sainte-Angèle-de-Monnoir; Sainte-Anne-de-Sabrevois;

Sainte-Anne-de-Sorel; Sainte-Barbe; Sainte-Brigide-d'Iberville; Sainte-Catherine; Sainte-Christine; Sainte-Clotilde; Sainte-Hélène-de-Bagot; Sainte-Julie; Sainte-Justine-de-Newton; Sainte-Madeleine; Sainte-Marie-Madeleine; Sainte-Marthe; Sainte-Martine; Sainte-Victoire-de-Sorel; Salaberry-de-Valleyfield; Sorel-Tracy; Terrasse-Vaudreuil; Très-Saint-Rédempteur; Très-Saint-Sacrement; Upton; Varennes; Vaudreuil-Dorion; Vaudreuil-sur-le-Lac; Venise-en-Québec; Verchères; Yamaska.

Montréal

Baie-D'Urfé; Beaconsfield; Côte-Saint-Luc; Dollard-Des Ormeaux; Dorval; Hampstead; Kirkland; L'Île-Dorval; Montréal; Montréal-Est; Montréal-Ouest; Mont-Royal; Pointe-Claire; Sainte-Anne-de-Bellevue; Senneville; Westmount.

Outaouais

Alleyn-et-Cawood; Aumond; Blue Sea; Boileau; Bois-Franc; Bouchette; Bowman; Bristol; Bryson; Campbell's Bay; Cantley; Cascades-Malignes; Cayamant; Chelsea; Chénéville;

Chichester; Clarendon; Déléage; Denholm; Dépôt-Échouani; Duhamel; Egan-Sud; Fassett; Fort-Coulonge; Gatineau; Gracefield; Grand-Remous; Kazabazua; Kitigan Zibi;

Lac-des-Plages; Lac-Lenôtre; Lac-Moselle; Lac-Nilgaut; Lac-Pythonga; Lac-Rapide; Lac-Sainte-Marie; Lac-Simon; L'Ange-Gardien; La Pêche; L'Île-du-Grand-Calumet; L'Isle-aux-Allumettes; Litchfield; Lochaber; Lochaber-Partie-Ouest; Low; Maniwaki; Mansfield-et-Pontefract; Mayo; Messines; Montcerf-Lytton; Montebello; Montpellier; Mulgrave-et-Derry; Namur; Notre-Dame-de-Bon-Secours; Notre-Dame-de-la-Paix; Notre-Dame-de-la-Salette; Otter Lake; Papineauville; Plaisance; Pontiac; Portage-du-Fort; Rapides-des-Joachims; Ripon; Saint-André-Avellin; Saint-Émile-de-Suffolk; Saint-Sixte; Sainte-Thérèse-de-la-Gatineau; Shawville; Sheenboro; Thorne; Thurso; Val-des-Bois; Val-des-Monts; Waltham.

Québec

Beaupré; Boischatel; Stoneham-et-Tewkesbury; Cap-Santé; Château-Richer; Deschambault-Grondines; Donnacona; Fossambault-sur-le-Lac; Lac-Beauport; Lac-Blanc; Lac-Croche; Lac-Delage; Lac-Jacques-Cartier; Lac-Lapeyrère; Lac-Saint-Joseph; Lac-Sergent; L'Ancienne-Lorette; L'Ange-Gardien; Linton; Neuville; Notre-Dame-des-Anges; Québec; Pont-Rouge; Portneuf; Rivière-à-Pierre; Saint-Alban;

Saint-Augustin-de-Desmaures; Saint-Basile; Saint-Casimir; Saint-Ferréol-les-Neiges; Saint-François-de-l'Île-d'Orléans; Saint-Gabriel-de-Valcartier; Saint-Gilbert; Saint-Jean-de-l'Île-d'Orléans; Saint-Joachim; Saint-Laurent-de-l'Île-d'Orléans; Saint-Léonard-de-Portneuf; Saint-Louis-de-Gonzague-du-Cap-Tourmente; Saint-Marc-des-Carières; Saint-Pierre-de-l'Île-d'Orléans; Saint-Raymond; Saint-Thuribe; Saint-Tite-des-Caps; Saint-Ubalde; Sainte-Anne-de-Beaupré; Sainte-Brigitte-de-Laval; Sainte-Catherine-de-la-Jacques-Cartier; Sainte-Christine-d'Auvergne; Sainte-Famille; Sainte-Pétronille; Sault-au-Cochon; Shannon; Wendake.

Saguenay-Lac-Saint-Jean

Albanel; Alma; Bégin; Belle-Rivière; Chambord; Desbiens; Dolbeau-Mistassini; Ferland-et-Boilleau; Girardville; Hébertville; Hébertville-Station; Labrecque; Lac-Achouakan; Lac-Ashuapmushuan; Lac-Bouchette; Lac-Ministuk; Lac-Moncouche; La Doré; Lalemant; Lamarche; L'Anse-Saint-Jean; Larouche; L'Ascension-de-Notre-Seigneur; Mashteuatsh; Métabetchouan-Lac-à-la-Croix; Mont-Apica; Mont-Valin; Normandin; Notre-Dame-de-Lorette; Passes-Dangereuses; Péribonka; Petit-Saguenay; Rivière-Éternité; Rivière-Mistassini; Roberval; Saguenay; Saint-Ambroise; Saint-André-du-Lac-Saint-Jean; Saint-Augustin; Saint-Bruno; Saint-Charles-de-Bourget; Saint-David-de-Falardeau; Saint-Edmond-les-Plaines; Saint-Eugène-d'Argentenay; Saint-Félicien; Saint-Félix-d'Otis; Saint-François-de-Sales; Saint-Fulgence; Saint-Gédéon; Saint-Henri-de-Taillon; Saint-Honoré; Saint-Ludger-de-Milot; Saint-Nazaire; Saint-Prime; Saint-Stanislas; Saint-Thomas-Didyme; Sainte-Hedwige; Sainte-Jeanne-d'Arc; Sainte-Monique; Sainte-Rose-du-Nord.?"

(2) Subsection 1, except where it inserts the Eeyou Itstchee tourist region into Schedule II.2 of the Regulation, applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 October 2016 for occupancy after that date, except if, as the case may be,

(1) the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 November 2016; or

(2) the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act (chapter A-10), a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to an attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 November 2016 between the operator of the sleeping-accommodation

establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 31 October 2016 and before 1 August 2017.

(3) Subsection 1, where it inserts the Eeyou Istchee tourist region into Schedule II.2 of the Regulation, applies in respect of the supply of a sleeping-accommodation unit that is invoiced after 31 December 2016 for occupancy after that date, except if, as the case may be,

(1) the sleeping-accommodation unit is supplied by an intermediary who received the supply before 1 January 2017; or

(2) the sleeping-accommodation unit was invoiced by the operator of a sleeping-accommodation establishment to a travel intermediary who is a travel agent within the meaning of section 2 of the Travel Agents Act, a foreign tour operator or a convention organizer that supplies the sleeping-accommodation unit to an attendee, where the price of the unit was fixed pursuant to an agreement entered into before 1 January 2017 between the operator of the sleeping-accommodation establishment and the travel intermediary and the occupancy of the sleeping-accommodation unit occurs after 31 December 2016 and before 1 October 2017.

(4) In addition, where Schedule II.2 to the Regulation applies

(1) after 17 June 2016, the description of the territorial entities included in the Duplessis tourist region is to be read with “Natashquan (Township);” replaced by “Natashquan (Municipality);”;

(2) after 19 June 2015, the description of the territorial entities included in the Centre-du-Québec tourist region is to be read with “Maddington;” replaced by “Maddington Falls;”, and after 8 March 2016, the description of the territorial entities included in that region is to be read with “Sainte-Anne-du-Sault;” struck out.

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

103226

Gouvernement du Québec

O.C. 1183-2017, 6 December 2017

Supplemental Pension Plans Act
(chapter R-15.1)

An Act to amend the Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plans
(2015, chapter 29)

Supplemental pension plans — Amendment

CONCERNING the Regulation to amend the Regulation respecting supplemental pension plans

WHEREAS, pursuant to subparagraphs 1, 2.1, 3.1.1, 7, 8, 8.0.3, 8.0.4, 8.5, 10.1 and 14 of the first paragraph of section 244 of the Supplemental Pension Plans Act (chapter R-15.1), *Retraite Québec* may, by regulation:

— determine the form and content of any document, certificate or attestation prescribed by the Act and the regulations;

— specify the conditions under which an employer may provide the pension committee with a letter of credit, as well as the form, amount and terms of such a letter;

— determine, for the purposes of section 90.1, the conditions and time limits applicable to the payment of the variable benefits;

— determine, for the purposes of section 108, 109 or 110, the rules applicable to the determination of the benefits of the member and their value before and after partition of such benefits, a seizure for non-payment of support or payment of a compensatory allowance;

— determine any document which may be examined pursuant to section 114;

— for the purposes of section 142.4, determine the funding requirements to be met by a payment of benefits in accordance with the annuity purchasing policy and the method for calculating and paying the special annuity purchasing payment;

— prescribe the requirements regarding the funding policy required under section 142.5;

— determine the subjects, other than those mentioned in the first paragraph of section 166, that must be placed on the agenda of the annual meeting;

—prescribe the requirements regarding the annuity purchasing policy referred to in section 182.1;

—prescribe the fees which may be imposed as a penalty for failing to provide any document provided for in the Act;

WHEREAS, on 25 May 2017, Retraite Québec made the Regulation to amend the Regulation respecting supplemental pension plans mainly with respect to the funding of defined benefit pension plans;

WHEREAS, under the fifth paragraph of section 244 of the Supplemental Pension Plans Act, the regulations of Retraite Québec shall be submitted to the Government for approval;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft of the Regulation to amend the Regulation respecting supplemental pension plans was published in Part 2 of the *Gazette officielle du Québec* of 12 July 2017, with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to approve the amended Regulation;

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

THAT the Regulation to amend the Regulation respecting supplemental pension plans, attached hereto, be approved.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting supplemental pension plans

Supplemental Pension Plans Act
(chapter R-15.1, s. 244, 1st par., subpars. 1, 2.1, 3.1.1, 7, 8, 8.0.3, 8.0.4, 8.5, 10.1 and 14)

An Act to amend the Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plans
(2015, chapter 29, s. 76)

1. The Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) is amended by inserting “, notices” in the heading of Division I after “registration”.

2. The Regulation is amended by inserting, before section 1, the following heading:

“**§1. Application for registration**”.

3. The Regulation is amended by inserting, after section 3, the following heading:

“**§2. Notices**”.

4. Sections 4 to 11.1 are replaced by the following:

“**§3. Actuarial valuation report**

General provisions

4. Any actuarial valuation report referred to in section 120 of the Act must contain the following information:

(1) the name of the plan and the number assigned to it by Retraite Québec;

(2) the date of the actuarial valuation;

(3) the name of the signatory, the signatory’s professional title, the name and address of the signatory’s office and the date of signing.

Unless otherwise indicated, the provisions of this subdivision are applied using a funding basis.

Complete actuarial valuation

5. The report on a complete actuarial valuation shall contain the information and statements of the actuary provided for in Section 3260 of the Standards of Practice of the Canadian Institute of Actuaries, those provided for under sections 6 to 9, under sections 10 to 11.1 where applicable, and under section 11.3, as well as the following information:

(1) the number of active members, the number of non-active members to whom no pension is being paid and the number of the other non-active members and beneficiaries whose benefits are covered by the actuarial valuation apportioned, if applicable, according to whether their benefits are accumulated under defined benefit provisions or money purchase provisions within the meaning of section 965.0.1 of the Taxation Act (chapter I-3), or under both types of provisions;

(2) a summary of the provisions of the plan that must be taken into account for the purposes of the valuation, including those bearing on contributions, normal retirement age, conditions to be met to be entitled to an early pension, the pension indexation formula, assumptions used in accordance with the second paragraph of section 61 of the Act and the refunds and benefits payable under the pension plan;

(3) the value of the plan's assets, and the actuarial assumptions and methods used to determine that value;

(4) the value of the plan's liabilities distributed among the group of active members of the plan, the group of non-active members to whom no pension is paid and the group of the other non-active members and beneficiaries, and the actuarial assumptions and methods used to determine the value;

(5) the plan's funding ratio.

6. The report must also contain the following financial information:

(1) the current service contribution projected for the fiscal year or the part of the fiscal year immediately following the actuarial valuation;

(2) the portion of the current service contribution that constitutes the stabilization provision referred to in section 128 of the Act;

(3) the rule used to determine the current service contribution for the fiscal year or the part of the fiscal year referred to in subparagraph 1 and for the two subsequent fiscal years;

(4) the amounts to be paid respectively by the employer and by the members for each fiscal year or part of a fiscal year referred to in subparagraph 3 and, for each amount in the case of a defined benefit plan for which certain provisions are identical to those of a defined contribution plan, the share that must be paid for those provisions and the share that must be paid for the defined benefit provisions;

(5) where the members contribute to amortization payments, the types of amortization payments to which they contribute, the portion for which they are responsible, and the amount, hourly rate or rate of the remuneration that must be paid for the purpose;

(6) the employer contribution under the plan, where it is greater than the contribution provided for in section 39 of the Act;

(7) a description of the contribution adjustments resulting from the application of the third paragraph of section 41 of the Act;

(8) the total amount of the letters of credit and the amount taken into account in the assets of the pension plan on a funding basis and on a solvency basis;

(9) amounts recorded pursuant to section 42.2 of the Act.

In the case of a pension plan to which Chapter X.2 of the Act applies, the report must also include a certification of the actuary that the negotiated contributions are sufficient or a mention by the actuary that the contributions are insufficient.

7. The report must contain, with regard to the stabilization provision, the following information:

(1) the target level of the stabilization provision, established in accordance with Division VI.2;

(2) the list of the categories of investments provided for in the investment policy of the plan that is in force at the date of the actuarial valuation;

(3) the target of the investment policy for each category of investment along with the acceptable deviation from its target;

(4) the percentage of the assets allocated to fixed-income securities, within the meaning of section 60.8, and to variable-yield investments;

(5) the duration of each category of fixed-income investment provided for in the investment policy, determined in accordance with the second paragraph of section 60.9;

(6) the duration of the assets, determined in accordance with the first paragraph of section 60.9;

(7) the duration of the liabilities;

(8) the proportion of assets of the plan allocated to each category of investment provided for in the investment policy.

8. The report must contain, for each type of funding deficiency referred to in section 130 of the Act, the following information:

(1) the date of its determination as well as the date of the end of the period provided for its amortization;

(2) the monthly payments related to amortization payments to be made until the end of that period and their present value.

The report must also contain a description of the amendments made pursuant to section 135 of the Act to improvement unfunded actuarial liabilities indicated in the most recent report on an actuarial valuation of the plan.

9. The report must also contain the following information, determined on a solvency basis:

(1) the value of the plan's assets, and the actuarial assumptions and methods used to determine the value;

(2) the value of the plan's liabilities distributed among the group of active members of the plan, the group of non-active members to whom no pension is paid and the group of the other non-active members and beneficiaries, and the actuarial assumptions and methods used to determine the value;

(3) the degree of solvency of the plan;

(4) the estimated amount of the administration costs referred to in the first paragraph of section 141 of the Act;

(5) where the plan provides for obligations to which the last sentence of the first paragraph of section 142.1 of the Act applies:

(a) a description of the obligations;

(b) the scenario used by the actuary to determine the plan's liabilities and, where that scenario results in liabilities that are less than the value of the obligations arising from the plan assuming that the plan is terminated at the valuation date in such circumstances that the benefits accrued by the members must be estimated at their maximum value, the maximum value;

(6) the description of the approach used to estimate the premium referred to in section 142.3 of the Act.

10. Where the actuarial valuation considers for the first time an amendment to the plan that has an impact on the plan's funding, the report must also contain a summary of the amendment, the date on which the amendment occurred, and its effective date.

If additional obligations arise due to the amendment, the report must also contain the following information:

(1) the value of the additional obligations as well as the value of the target level of the stabilization provision with regard to the obligations;

(2) the special improvement payment determined pursuant to section 139 of the Act, where applicable;

(3) where applicable, the amount of the surplus assets appropriated to the payment of the value of the additional obligations;

(4) the value, determined on a solvency basis, of the additional obligations.

Where the amendment has the effect of reducing the plan's obligations, the report must indicate the value of the reduction of the liabilities on a funding basis and on a solvency basis.

The report must also indicate the effect of the amendment, where applicable, on each piece of information required under sections 5 to 9.

In the case of a plan referred to in Chapter X.2 of the Act, the report must include a certification of the actuary that the negotiated contributions are sufficient even taking into account any additional obligations arising from the amendment, or a statement by the actuary that the contributions are insufficient.

11. Where the valuation is required under subparagraph 3 of the first paragraph of section 118 of the Act, the report must also contain the following information:

(1) for the sole purpose of gaging the effect of the purchase of annuities on plan funding, the information required under sections 5, 6, 8 and 9, without taking into account the purchase of annuities;

(2) a summary of the provisions of the plan's annuity purchasing policy taken into account for the purposes of the actuarial valuation, including the circumstances under which annuities are purchased and the selection criteria for the pensions affected by the purchase;

(3) the number of members and beneficiaries in the group affected by the purchase of annuities and a description of the main characteristics of that group;

(4) the characteristics of the annuities purchased from the insurer with the mention, where the first paragraph of section 61.0.8 is applied, that the pension committee has confirmed that it obtained the written consent of the members and beneficiaries;

(5) the amount of the premium required by the insurer or the fact that the annuities were paid by subrogating the members and beneficiaries in the rights of the pension fund, as the case may be;

(6) the amount of the special annuity purchasing payment required under section 61.0.2;

(7) the information required under sections 5, 6, 8 and 9 adjusted to take into account the purchase of annuities.

In order to take into account the purchase of annuities for the purpose of subparagraph 7 of the first paragraph, it must be assumed that the benefits were paid at the date of the valuation and the assets of the plan must, at that date, be increased by the special annuity purchasing payment required under section 61.0.2, if applicable.

11.1. In the case of a valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act, the report must include the maximum amount of the surplus assets that can be used, established in accordance with section 146.7 of the Act. It must also include the amount of the surplus assets that are expected to be used and the conditions for their allocation in accordance with section 146.8 and, where applicable, section 146.9 of the Act.

Partial actuarial valuation

11.2. The report on a partial actuarial valuation must contain the following information:

(1) the financial information mentioned in the first paragraph of section 6;

(2) the target level of the stabilization provision determined at the date of the most recent actuarial valuation of the plan.

Where the actuarial valuation considers for the first time an amendment to the plan that has an impact on the plan's funding, the report must also contain

(1) any adjustment made to the rule referred to in subparagraph 3 of the first paragraph of section 6 that is related to the fiscal year immediately following the actuarial valuation, to take into account the amendment;

(2) the information referred to in the first paragraph of section 8 that is related to each improvement unfunded actuarial liability determined in accordance with section 134 of the Act;

(3) the target level of the stabilization provision determined in accordance with Division VI.2;

(4) the information referred to in section 10 but not including the information pertaining to section 8, accompanied with the actuary's certification that, on a funding basis, the value of the additional obligations arising from the amendment was determined using the same actuarial assumptions and methods as those used during the most recent complete actuarial valuation of the plan, unless those assumptions and methods are not appropriate to the nature of the amendment.

Where a valuation is referred to in subparagraph 3 of the first paragraph of section 118 of the Act, the report must also contain:

(1) for the sole purpose of gauging the effect of the purchase of annuities on plan funding, the information required under the first paragraph, established without taking into account the purchase of annuities;

(2) the information referred to in section 8 and in subparagraphs 2 to 6 of the first paragraph of section 11;

(3) for the sole purpose of determining whether a special annuity purchasing payment must be paid in accordance with section 61.0.2, the degree of solvency of the plan as at the date of the valuation, established without taking into account the purchase of annuities;

(4) the degree of funding of the plan as at the date of the valuation, established without taking into account the purchase of annuities;

(5) the degree of funding and the degree of solvency of the plan established taking into account the purchase of annuities in accordance with the second paragraph of section 11;

(6) the effect of the purchase of annuities on each piece of information required under the first paragraph, determined in accordance with the second paragraph of section 11.

Where the valuation is referred to under subparagraph 5 of the first paragraph of section 118 of the Act, the report must also contain the information required under section 11.1, accompanied with the certification referred to in section 146.7 of the Act.

Special measures

11.3. A report relating to an actuarial valuation of the plan at a date that is prior to 1 January 2019 must include, where the measures provided for under section 318.4 of the Act are used:

(1) the amount of the employer amortization payments determined in accordance with the Act as it read on 31 December 2015, taking into account any instruction referred to in the third paragraph of that section;

(2) the sum of the employer amortization payments and employer current service stabilization contribution determined in accordance with the rules set forth in the Act as of 1 January 2016;

(3) the proportion of the difference between the amounts provided for under paragraphs 2 and 1 that is required for the fiscal year;

(4) the portion of the stabilization amortization payment that can be paid using a letter of credit.”

5. Section 14 is amended

(1) by inserting, in the fourth paragraph after “to produce”, “the notice required under section 119.1 of the Act.”;

(2) by inserting, after “section 120 of the Act” in the fourth paragraph, “; barring the report on the actuarial valuation referred to in subparagraph 1 of the first paragraph of section 118 of the Act.”;

(3) by striking out, in the fourth paragraph, “ended on the date of the actuarial valuation”.

6. Section 15.0.0.2 is amended by replacing, in the table in paragraph 2, “Dominion Bond Rating Service” with “DBRS”.

7. Section 15.0.0.4 is amended

(1) by replacing paragraph 2 with the following:

“(2) the following conditions are met:

(a) the report on the last actuarial valuation of the plan shows that, on a funding basis, the assets, alone or increased by the amount by which the letter of credit exceeds the amount taken into account pursuant to section 122.2 of the Act, are greater than the liabilities of the plan increased by the value of the target level of the stabilization provision plus five percentage points;

(b) the report on the last actuarial valuation of the plan or, if the notice referred to in section 119.1 is more recent and shows a degree of solvency that is less than the one established in the actuarial valuation, the notice showing that, on a solvency basis, the assets of the plan, alone or increased by the amount by which the letter of credit exceeds the amount taken into account pursuant to section 122.2 of the Act, are greater than 105% of the liabilities of the plan.”;

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

“The assets and liabilities of the plan must be adjusted to take into account the use of any surplus assets since the last actuarial valuation of the plan or any expected use thereof until the next actuarial valuation, as well as

any expected payment of benefits during the fiscal year of the plan in accordance with the plan’s annuity purchasing policy.”

8. Section 15.0.0.5 is replaced by:

“**15.0.0.5.** Where the amount of the letters of credit exceeds the maximum amount that can be taken into account pursuant to section 122.2 of the Act, the reduction provided for in subparagraph 2 of the first paragraph of section 15.0.0.4 may not be greater than the lesser of the following amounts:

(1) the lesser of:

(a) the amount by which the letters of credit exceed the maximum on a funding basis;

(b) the amount by which the letters of credit exceed the maximum on a solvency basis;

(2) the amount by which, on a funding basis, the total assets of the plan and the surplus amount of the letters of credit established in accordance with subparagraph *a* of subparagraph 1 of the first paragraph exceed the liabilities of the plan plus the value of the target level of the stabilization provision increased by five percentage points;

(3) the amount by which, on a solvency basis, the total assets of the plan and the surplus amount of the letters of credit established in accordance with subparagraph *b* of subparagraph 1 of the first paragraph exceed 105% of the liabilities of the plan.

The amounts referred to in subparagraph *b* of subparagraph 1 and subparagraph 3 of the first paragraph are established using the most recent notice referred to in section 119.1 of the Act where it is more recent than the latest report on the actuarial valuation of the plan and contains a certification that the degree of solvency is less than the one established in the actuarial valuation.”

9. Section 15.0.0.6 is amended by replacing the first and second paragraphs with the following:

“**15.0.0.6.** Where the plan’s assets alone exceed the amounts determined in accordance with subparagraphs *a* and *b* of subparagraph 2 of section 15.0.0.4, the reduction provided for under subparagraph 2 cannot be greater than the lesser of the two excess amounts.”

10. Section 15.0.0.7 is amended:

(1) by replacing “under the third paragraph of section 123” with “under section 122.2”;

(2) by inserting “funding basis and a” after “assets determined on a”;

11. Division II.0.1, which contains sections 15.0.1 to 15.0.3, is revoked.

12. Section 15.3 is amended:

(1) by adding, at the end of the first paragraph, the following sentence: “The pension committee shall keep a record of that amount as well as the adjustments made thereto in accordance with the fourth paragraph.”;

(2) by adding, after the third paragraph:

“The amount referred to in the first paragraph must be adjusted to take into account any change to the normal pension registered or taking effect after the date on which the early benefit is paid and which would have reduced the value of the member’s benefits at that date. Where the change has an effect on the amount of the normal pension, that amount must be adjusted in a proportion equal to the one that applies to the amount of the normal pension determined as at the date of the payment. Where the change affects a condition or a characteristic of the normal pension, the condition or characteristic thus modified must be applied to the portion of the pension that corresponds to the amount referred to in the first paragraph.

Furthermore, in the case of a change to the normal pension that, in accordance with the conditions provided for in the fourth paragraph, would have increased the value of the benefits of a member, the pension plan may provide that the amount referred to in the first paragraph be adjusted in accordance with the rules provided for in the fourth paragraph.”.

13. The Regulation is amended by inserting, after section 15.4, the following division:

“DIVISION II.3 VARIABLE BENEFITS

15.5. Where a pension plan provides for the payment, as a life income, of the variable benefits referred to in section 90.1 of the Act, the following rules apply:

(1) for each fiscal year, the member or his spouse sets the income to be received as variable benefits;

(2) the maximum income paid is set in accordance with sections 20 and 20.1, which apply with the necessary modifications, and with schedules 0.6 and 0.7.

15.6. Where a pension plan provides for the payment of variable benefits as a temporary income, the following rules apply, according to the age of the member or his spouse at the end of the year preceding the one concerned by the payment:

(1) where he is at least 55 years of age but less than 65 years of age, the conditions set out under sections 19.1, 20.3, 20.4, 21 and 22.2, along with schedules 0.4, 0.8 and 0.9, apply with the necessary modifications;

(2) where the member is less than 55 years of age, the conditions set out under sections 19.2, 20.5, 21 and 22.2, along with schedules 0.5 and 0.9.1, apply with the necessary modifications.

15.7. The minimum income paid as variable benefits during a fiscal year is the one prescribed under subsection 5 of section 8506 of the Income Tax Regulations (C.R.C., c. 945), enacted by the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

15.8. The pension committee shall, at the beginning of each year, provide the member with a statement that indicates the information provided for in the first paragraph of section 24, with the necessary modifications.

Where the plan provides for the payment of a temporary income and the member is at least age 55 or will reach that age during the fiscal year, the pension committee shall also accompany the statement with a copy of the declarations that are prescribed in schedules 0.4 and 0.8, with the necessary modifications.”.

14. Section 20 is amended by replacing “or”, in the description of “C” and after “a life income fund” with “, from a supplemental pension plan that offers the variable benefits referred to in Division II.3 or from”.

15. Section 20.3 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3” after “of the purchaser,” in the description of “C”.

16. Section 20.4 is amended by inserting, after “of the purchaser,” in subparagraph 2 of the second paragraph “from a supplemental pension plan that offers the variable benefits referred to in Division II.3”.

17. Section 20.5 is amended by adding “or from a supplemental pension plan that offers the variable benefits referred to in Division II.3” in the first paragraph and after “from another life income fund”.

18. Section 22.2 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3” after “from a life income fund of a given purchaser.”

19. Section 24 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3”

(1) after “of the purchaser,” in subparagraph 2 of the first paragraph;

(2) after “of the purchaser,” in subparagraph 7 of the first paragraph.

20. Section 24.1 is amended by inserting “from a supplemental pension plan that offers the variable benefits referred to in Division II.3,” after “of the purchaser” in the first paragraph and in paragraph 1.

21. Section 33 is amended by striking out “, and benefits relative to the additional pension benefit provided for in section 60.1 of the Act” at the end of the definition of “pension benefits”.

22. Section 36.1 is amended by striking out subparagraph 3 of the second paragraph.

23. Section 37 is amended by replacing the fourth paragraph with the following:

“However, in the case of a member who has not received the payment of a benefit provided for under Subdivision 0.1 of Division III of Chapter VI of the Act and whose benefits correspond to a deferred pension to which the member would be entitled if the member terminated active membership on the valuation date, the value of the benefits related to excess member contributions, with accrued interest, in excess of the limit set in section 60 of the Act is established assuming that, with respect to the member’s recognized service related to the period during which that section applied with regard to the member, the value of the pension referred to in subparagraph 1 of the first paragraph of that section is established according to the formula provided for in the third paragraph.”

24. Section 39 is amended by inserting “or in section 16.2 of this Regulation” after each occurrence of “section 69.1 of the Act” in subparagraphs *a* and *b* of subparagraph 1 and in subparagraph 2 of the first paragraph.

25. Section 50 is amended by inserting after “where the spouse does not have benefits under the plan,” in subparagraph *b* of subparagraph 2 of the first paragraph “and only with regard to capital benefits.”

26. Section 52 is revoked.

27. Section 54 is amended:

(1) by replacing “execution” in the first sentence of the first paragraph with “valuation for the purpose”;

(2) by replacing “paid to the spouse or transferred to the spouse’s account” in the first paragraph with “granted to the spouse”;

(3) by adding, at the end of the last sentence of the first paragraph, “as well as the adjustments made thereto in accordance with the second paragraph of section 55”;

(4) by replacing “execution” in the second paragraph with “valuation for the purpose”;

(5) by striking out “, if the plan so provides,” in the third paragraph;

(6) by replacing, in the third paragraph, “an index of rate provided for in the plan” with “the index or rate provided for under the plan, if applicable”.

28. The Regulation is amended by inserting, after section 54, the following:

“**54.1.** Where, for the purpose of the partition or transfer of pension benefits, the value of the benefits of the member is determined taking into account the degree of solvency of the plan as at the date of the valuation, the amount referred to in section 54 is established using the sum granted to the spouse divided by that degree of solvency.”

29. Section 55 is amended:

(1) by replacing the first bullet point of subparagraph 2 of the first paragraph with the following:

“- any retirement, disability or replacement pension being paid to the member at the date of valuation for the purpose of the partition or transfer of pension benefits is reduced, after having been, where required, re-determined under section 89.1 of the Act, by the proportion represented by the sum granted to the spouse over the value of the benefits of the member at the date of the valuation.”;

(2) by replacing, in the second bullet point of subparagraph 2 of the first paragraph, “execution of the partition or transfer” with “date of the valuation for the purpose of partition or the transfer of benefits”;

(3) by inserting, after “69.1 of the Act” in the third bullet point of subparagraph 2 of the first paragraph, “or in section 16.2”;

(4) by replacing, in the third bullet point of subparagraph 2 of the first paragraph “by the value of the pension of which the amount is referred to in section 54” by “by the amount referred to in section 54 or the value thereof”;

(5) by inserting, after the first paragraph, the following:

“For the purposes of subparagraph 2 of the first paragraph, the amount referred to in section 54 must be adjusted to take into account any change to the normal pension registered or taking effect after the date of the valuation that would reduce the value of the benefits of the member at that date. Where the change has an effect on the amount of the normal pension, the amount referred to in section 54 must be adjusted in a proportion equal to the one that applies to the amount of the normal pension determined at the date it is valued. Where the change affects a condition or a characteristic of the normal pension, the condition or characteristic thus modified must be applied to the portion of the pension that corresponds to the amount referred to in section 54.

In the case of a change to the normal pension that, pursuant to the second paragraph, would have increased the value of a member’s benefits as at the date of the valuation, the pension plan may provide that the member’s benefits be adjusted in accordance with the rules set out in that paragraph.

Furthermore, where pension amounts have been received between the date of the valuation for the purpose of the partition or transfer and the date of its execution, the pension paid on the latter date must be reduced in proportion to the accrued value of the amounts received in excess of the value of the pension paid, those values having been determined using the assumptions provided for under the second paragraph of section 37.”

30. Section 56.0.2 of the Regulation is replaced with:

“**56.0.2.** The value of the benefits accrued by the member is determined in accordance with sections 36 to 37.1 at the date of the declaration referred to in article 711 of the Code of Civil Procedure (chapter C-25.01).”

31. Section 56.0.3 is amended

(1) by replacing, in the first paragraph, “, the date on which the seizure is effected,” with “the date referred to in section 56.0.2”;

(2) by inserting, at the end of the last sentence of the first paragraph, “as well as the adjustments made thereto in accordance with the second paragraph of section 56.0.6”;

(3) by replacing “the date of the seizure” in the second and third paragraphs with “the date referred to in section 56.0.2”;

(4) by adding, after the third paragraph, the following:

“The amount referred to in the first paragraph is determined taking into account the periodic increase in the amount of the pension, before payment begins, based on the index or rate provided for under the plan, if applicable.

Where, for the purpose of the seizure of benefits, the value of the benefits of the member is determined taking into account the degree of solvency of the plan at the date referred to in section 56.0.2, the amount referred to in the first paragraph is determined using the value of the benefits granted to the spouse divided by that degree of solvency.”

32. Section 56.0.6 is amended

(1) by replacing the first bullet point in subparagraph 2 of the first paragraph with the following:

“- any retirement, disability or replacement pension that is in payment on the date referred to in section 56.0.2 is reduced in proportion to the amount paid to the spouse over the value of the pension being paid on that date;”;

(2) by replacing “payment to the spouse” in the second bullet point of subparagraph 2 of the first paragraph with “date referred to in section 56.0.2”;

(3) by replacing the third bullet point in subparagraph 2 of the first paragraph with the following:

“- any other pension benefit, except for a phased retirement benefit or a benefit referred to in section 69.1 of the Act or in section 16.2, as well as any benefit or refund that must be paid or transferred must be reduced, up to its amount or value, by the amount referred to in section 56.0.3 or its value.”;

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

“For the purposes of subparagraph 2 of the first paragraph, the amount referred to in section 56.0.3 must be adjusted, in accordance with the rules provided for under the second and third paragraphs of section 55, to take into account any change to the normal pension registered or taking effect after the date referred to in section 56.0.2 that would have had an effect on the value of the benefits of the member at that date.

Furthermore, where the pension amounts were received between the date referred to in section 56.0.2 and the date of the seizure, the pension paid on the latter date must be reduced in proportion to the accrued value of the overpayment by the value of the pension paid, the values having been determined using the assumptions provided for in the second paragraph of section 37.”

33. Section 57 is amended

(1) by replacing “member contributions” in subparagraph 10 of the first paragraph with “member’s current service contributions and amortization payments”;

(2) by replacing “benefits that the member would have been able to transfer” in subparagraph 1 of the second paragraph with “member’s benefits”;

(3) by inserting, after subparagraph 1 of the second paragraph, the following:

“(1.1) the value referred to in subparagraph 1, adjusted in proportion to the plan’s degree of solvency or as provided for in the plan text, that the member would have been able to transfer, accompanied with the mention provided for in subparagraph 1;

(1.2) a mention of the rules provided for under section 143 of the Act regarding the degree of solvency of the plan that is to be used for the purpose of paying the member’s benefits;

(1.3) with regard to the payment of the balance of the value of the member’s benefits, a mention of the rules provided for under sections 143 to 146 of the Act;”;

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

“(2.1) with regard to the time limits applicable for exercising a right to transfer, a mention of the rules established under the second paragraph of section 99 of the Act or, where applicable, the rules set out in the plan text;”.

34. Section 58 is amended

(1) by striking out subparagraph *f* of paragraph 4;

(2) by striking out subparagraph *e* of paragraph 5;

(3) by striking out subparagraph *c* of paragraph 8;

(4) by replacing paragraph 9 with the following:

“(9) the most recent degree of solvency of the plan determined at the date of the statement;

(9.1) a mention of the rules provided for under section 143 of the Act regarding the terms and conditions for the payment of the member’s benefits;

(9.2) with regard to the payment of the balance of the member’s benefits, a mention of the rules provided for under sections 143 to 146 of the Act or, where applicable, the rules set out in the plan text;

(9.3) with regard to the time limits applicable for exercising a right to transfer, a mention of the rules established under the second paragraph of section 99 of the Act or, where applicable, the rules set out in the plan text;”;

(5) by adding, after paragraph 10, the following paragraph:

“(11) the mention that the plan has an annuity purchasing policy.”.

35. Section 59 is amended

(1) by striking out subparagraph *f* of subparagraph 4 of the first paragraph;

(2) by replacing subparagraph 5 of the first paragraph with the following:

“(5) where the value of the member’s benefits has been paid only in part, a mention of the rules provided for under sections 143 to 146 of the Act or set out in the plan text with regard to the payment of the balance of the benefits and a mention of each year in which a payment will be made, where applicable;

(6) where final payment of a portion of the member’s benefits has been made in accordance with the plan’s annuity purchasing policy,

(a) the name and contact information of the insurer from which the portion of the annuity was purchased during the fiscal year in question, along with the number of the insurance contract and the date on which the agreement was made with the insurer;

(b) the amount of the portion of the annuity purchased from the insurer during the fiscal year in question and, where in accordance with the second paragraph of section 61.0.7 the characteristics of the pension differ from those of the pension payable under the plan, its characteristics;

(c) the aggregate of all portions of annuities purchased from an insurer in accordance with the plan’s annuity purchasing policy;

(d) the amount of the portion of the pension paid under the plan;

(e) a mention of the rules set out under section 182.2 of the Act for each portion of annuity purchased from an insurer and to which the rules apply.”;

(3) by replacing “benefits that may be transferred” in subparagraph 1 of the second paragraph with “member’s benefits”;

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

“(1.1) the value referred to in subparagraph 1, adjusted in proportion to the plan’s degree of solvency or in accordance with the provisions of the plan, that may be transferred, accompanied with the mention provided for in subparagraph 1;

(1.2) the most recent degree of solvency determined at the date of the statement;

(1.3) a mention of the rules provided for under sections 143 of the Act regarding the degree of solvency of the plan that is to be used for the purpose of paying the member’s benefits;

(1.4) with regard to the payment of the balance of the benefits, a mention of the rules provided for under sections 143 to 146 of the Act or, where applicable, the rules set out in the plan text;

(1.5) with regard to the time limits applicable for exercising a right to transfer, a mention of the rules established under the second paragraph of section 99 of the Act or, where applicable, the rules set out in the plan text.”;

36. Section 59.0.1 is amended by inserting, after paragraph 5, the following:

“(5.1) where final payment of a portion of the member’s benefits has been made in accordance with the plan’s annuity purchasing policy, the information provided for in subparagraph 6 of the first paragraph of section 59.”;

37. Section 59.0.2 is amended

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

“(1) the degree of funding of the pension plan determined at the date of the most recent complete actuarial valuation of the plan and the degree of solvency of the plan determined at that date or, if it is more recent, at the date the notice referred to under section 119.1 of the Act.”;

(2) by inserting, after subparagraph 1 of the first paragraph, the following:

“(1.1) the target level of the stabilization provision of the plan determined at the date of the most recent actuarial valuation of the plan.”;

(3) by replacing “member contributions” in subparagraph 4 of the first paragraph with “member’s current service contributions and amortization payments.”;

(4) by inserting, after subparagraph 4 of the first paragraph, the following:

“(4.1) the amounts recorded in accordance with section 42.2 of the Act, determined as at the date of the most recent complete actuarial valuation of the plan.”;

(5) by replacing subparagraph 5 of the first paragraph with the following:

“(5) the portion of the surplus assets used during the fiscal year in accordance with section 146.8 and, as the case may be, section 146.9 of the Act, including how they were appropriated.”;

(6) by replacing “there of used” in the second paragraph with “thereof used to pay additional obligations arising from an amendment to the plan and”.

38. Section 60 is amended

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

“(4.1) the funding policy of the plan;

(4.2) the recovery plans of a pension plan to which Chapter X.2 of the Act applies.”;

(2) by inserting, after paragraph 7.1, the following:

“(7.2) the annuity purchasing policy of the plan.”;

39. Division VI.1, which contains sections 60.1 to 60.5, is revoked.

40. The Regulation is amended by inserting, after section 60.11, the following division:

**“DIVISION VI.3
FUNDING POLICY**

60.12. The funding policy provided for under section 142.5 of the Act must

(1) indicate that its purpose is to establish the principles related to plan funding that must guide the pension committee in the performance of its duties;

(2) describe the main characteristics of the employer and the employer's sector that could affect plan funding;

(3) describe the type of pension plan, its main provisions and the demographic characteristics that could affect plan funding;

(4) describe the funding objectives of the pension plan with regard to variations in and the level of contributions and benefits;

(5) identify the main risks related to funding of the pension plan and the employer's and active members' level of tolerance thereto.

60.13. The funding policy may also provide specifications with regard to any question related to the pension plan's investment goals, particularly with regard to the determination of the value of the liabilities and the determination of the value of the assets for, among other things, the smoothing of assets, for the use of an implicit margin, and for the circumstances giving rise to the reduction of a letter of credit, with regard to the frequency of actuarial valuations not referred to under section 118 of the Act, and with regard to the measures that could be used to quantify and manage the risks related to plan funding.”

41. The Regulation is amended by inserting, after section 61, the following divisions:

**“DIVISION VII.0.1
ANNUITY PURCHASING POLICY**

§1. *Funding with regard to the annuity purchasing policy*

61.0.1. The funding requirements provided for in this subdivision apply to the payment of benefits according to the annuity purchasing policy referred to in section 142.4 of the Act.

61.0.2. Where the actuarial valuation as at the date of the agreement with the insurer shows that the degree of solvency of the plan, established without taking into account the purchase of annuities, is less than 100%, a special annuity purchasing payment must be paid into the pension fund to maintain the degree of solvency of the plan at the level established before the purchase of the annuities.

Where the degree of solvency is greater than or equal to 100%, the payment of benefits must not cause the degree of solvency of the plan to be less than 100%. Otherwise, a special annuity purchasing payment must be paid into the pension fund to maintain the degree of solvency at 100%.

Where payment of the benefits of the members and beneficiaries is made by way of subrogation under section 61.0.5 and as a result the degree of solvency of the plan is reduced below the level set under the first or second paragraph, a special annuity purchasing payment must be paid to maintain the degree of solvency of the plan at the level established before the benefits of the members or beneficiaries are paid or at 100%, as the case may be.

61.0.3. In order for benefits to be paid under the annuity purchasing policy, the employer must consent in writing to pay into the pension fund the special annuity purchasing payment required under section 61.0.2.

61.0.4. The special annuity purchasing payment is payable in full as of the date following the date of the actuarial valuation referred to in subparagraph 3 of the first paragraph of section 118 of the Act.

61.0.5. The annuities purchased directly from an insurer in respect of service credited under a pension plan, but not pursuant to the annuity purchasing policy of the plan, may be paid in accordance with the annuity purchasing policy of the pension plan by subrogating the member or beneficiary of the annuity in the rights of the pension fund as regards the contract entered into with the insurer.

§2. *Annuity purchasing policy*

61.0.6. This subdivision determines the requirements for a plan's annuity purchasing policy established in application of section 182.1 of the Act.

61.0.7. The annuity purchased from an insurer must have the same characteristics as the pension payable under the pension plan.

However, if no annuity of the type to which the member or beneficiary is entitled is available on the market due to its nature, in order to have an insurer guarantee the pension, the characteristics of the annuity that make it unavailable on the market may be replaced by similar characteristics that do not entail such a result.

The annuity thus modified must, on the date of the agreement with the insurer, be of a value equal to that of the pension to which the member or beneficiary is entitled under the plan. These values must be established on the basis of the actuarial assumptions referred to in section 61 of the Act.

61.0.8. In the case referred to in the second paragraph of section 61.0.7, for the purchase of the annuity of a member or beneficiary to be considered final payment of his benefits, the member or beneficiary must, within 30 days of the date on which the notice provided for in the second paragraph is sent, consent in writing to the replacement of the characteristics of his pension.

The member or beneficiary must be informed in a notice of the amount and characteristics of the annuity whose purchase is being proposed to replace those of the pension payable under the plan and the effects that replacing the characteristics of the annuity has on the benefits accrued under the plan. A consent form must be enclosed with the notice.

In addition to the information provided for in the second paragraph, the notice must indicate that the purchase of the annuities is contingent on the premium required by the insurer. Furthermore, it must indicate that a notice containing the information required under paragraph 9 of section 61.0.10 will be provided to each member or beneficiary who has consented to the replacement once his annuity has been purchased from an insurer or, if applicable, once he has opted not to proceed with the payment of his benefits.

61.0.9. Where the spouse of the annuity holder is entitled, on the holder's death, to the pension referred to in section 87 of the Act, the contract with the insurer must provide that the spouse of the holder cease to be entitled to such benefits in any situation referred to under section 89 of the Act, unless the holder has sent the notice provided for under that section to the pension committee or a similar notice to the insurer.

Furthermore, the contract with the insurer must provide that the holder of the annuity may, if his spouse is no longer entitled to benefits in accordance with the first paragraph, require that his annuity be replaced by another, under the conditions provided for in the first and third paragraphs of section 89.1 of the Act.

For the purposes of the first paragraph, the holder of the annuity is a member of a pension plan whose benefits were paid in accordance with the annuity purchasing policy.

61.0.10. The annuity purchasing policy must indicate

- (1) that it has been established by the person or body who may amend the pension plan;
- (2) the rules regarding its revision;
- (3) the circumstances under which annuity purchases may be made from an insurer;

(4) whether the benefits of members and beneficiaries may be paid in part and the special conditions that apply to such a payment;

(5) the funding requirements referred to in section 61.0.2 for maintaining the degree of solvency of the plan and for making the special annuity purchasing payment to the pension fund;

(6) the obligation to obtain the written consent of the employer with regard to making the special annuity purchasing payment in accordance with section 61.0.2;

(7) the criteria for selecting the annuities to be purchased from an insurer;

(8) the requirements referred to in sections 61.0.7 and 61.0.8 regarding the characteristics that the annuity purchased from an insurer must have and the conditions under which the characteristics of the pension may be replaced, in particular regarding the written consent of the member or beneficiary with regard to replacing the characteristics of his pension;

(9) the information that must be provided to each member and beneficiary whose benefits are paid in accordance with the annuity purchasing policy, such as the amount and the characteristics of the annuity purchased, the name and contact information of the insurer and the rules provided for in section 182.2 of the Act;

(10) the process and the criteria for choosing the insurer;

(11) the effective date of the annuity purchasing policy.

DIVISION VII.0.2 SUBJECTS ON THE AGENDA OF THE ANNUAL MEETING

61.0.11. The following subjects must be on the agenda of the annual meeting:

(1) the main risks related to plan funding identified in the funding policy;

(2) the measures taken, in the course of a fiscal year of the plan, to manage the main risks related to the plan's funding;

(3) where annuities have been purchased in accordance with the annuity purchasing policy since the previous annual meeting:

(a) the number of annuities purchased and the premium required by the insurer for each annuity purchased;

(b) the criteria for choosing the annuities and the insurer;

(c) for each purchase of annuities, the degree of solvency of the plan before and after the purchase and, if applicable, the amount of the special annuity purchasing payment related to the purchase;

(d) an overview of the main changes made to the annuity purchasing policy.”

42. Section 61.1 is amended

(1) by replacing “The notice provided for in section 196” with “The notice provided for in the third paragraph of section 196”;

(2) by replacing paragraphs 5 to 7 with the following:

“(5) where the effects of the provisions are not identical, the provisions of the concerned plans regarding the appropriation of surplus assets during the existence of the plan;

(6) where the effects of the provisions are not identical and those of the absorbing plan are not more advantageous than those of the absorbed plan, the provisions of the concerned plans regarding the allocation of the surplus assets determined on plan termination;

(7) where Retraite Québec authorizes the merger, the mention that only the provisions of the absorbing plan will apply with respect to the appropriation of surplus assets during the existence of the plan and the allocation of surplus assets on plan termination in respect of the members and beneficiaries of the absorbed plan who are affected by the merger;”

(3) by replacing, in paragraph 8, “the second paragraph of section 230.4” with “the third paragraph of section 146.4”.

43. Section 62 is amended by inserting, after “withdrawal” in subparagraph 2 of the first paragraph, “, the reason for the withdrawal”.

44. Section 64 is amended

(1) by replacing “230.0.1” in the introductory part of subparagraph 5 of the first paragraph and in subparagraph *a* of subparagraph 5 with “230.1”;

(2) by replacing subparagraph 8 of the first paragraph with the following:

“(8) in the case of a plan to which Chapter X of the Act applies, the ratio of the value of the assets to the value of the liabilities determined in accordance with section 212.1 of the Act, each value being reduced in accordance with section 122.1 of the Act;”;

(3) by inserting, after subparagraph 8.1, the following:

“(8.2) where the plan has surplus assets:

(a) the plan’s surplus assets at the date of termination and at the latest date at which its value is known;

(b) the amounts recorded in accordance with section 42.2 of the Act;

(c) a summary of the provisions of the plan related to the allocation of any surplus assets in case of plan termination;

(d) a description of the allocation of surplus assets in accordance with section 230.2 of the Act and with the plan provisions;

(e) the name of each employer who is party to the plan and, for each of them, the surplus assets allocated to the group of benefits connected to each, the portion of the surplus assets granted to each at the dates referred to in subparagraph *a* and the proportion that such portion represents at the same dates with respect to the total surplus assets of the plan;

(8.3) where all or a portion of the surplus assets is granted to persons referred to in section 182.2, 240.2, 308.3 or 310.1 of the Act, the actuarial assumptions and methods used to determine the presumed value of their benefits for the purposes of determining their share of the surplus assets;”

(8.4) where a portion of the surplus assets is granted to the members or beneficiaries:

(a) their names;

(b) the share that each of them would have received had the surplus assets been allocated at the date of termination;

(c) an estimate of the share that each will receive, determined at the latest date referred to in subparagraph *a* of subparagraph 8.2;

(d) the methods for payment of the surplus assets thus allocated;”.

45. Section 65 is amended

(1) by inserting “in subparagraph 8.2 and” before “in paragraphs” in paragraph 4 and by replacing “paragraphs” with “subparagraphs”;

(2) by replacing paragraph 5 with the following:

“(5) where the surplus assets of the plan are allocated in whole or in part to the members and beneficiaries in application of section 230.2 of the Act:

(a) an estimate of the portion of the surplus assets that is allocated to the member or beneficiary at the date of termination;

(b) the proportion of the surplus assets that is allocated to the member or beneficiary at the date of termination.”.

46. Sections 66 to 67.3 are revoked.

47. The Regulation is amended by adding, after section 78, the following:

“**79.** The statements referred to in section 112 of the Act with respect to a fiscal year ending before 31 December 2017 may be made in accordance with the provisions of this Regulation in effect on 3 January 2018.

80. The provisions of Division II.0.1 and those of sections 33, 36.1 and 37, which are relative to the additional pension benefit, continue to apply to pension plans that have maintained such a benefit established in accordance with the provisions of section 60.1 of the Act in effect on 31 December 2015. Those provisions also apply to the valuation of the benefits of a member prior to 1 January 2016. Furthermore, section 60 of the Act must be applied taking into account subparagraph 7 of the second paragraph as it read prior to the latter date.

The statements referred to in sections 58 and 59 must include the information related to the additional pension benefit.”

81. The amounts, pensions or sums determined before 1 April 2018 in accordance with the provisions of sections 54, 55, 56.0.3 and 56.0.6 must be re-determined to take into account any change to the normal pension registered or taking effect after the date on which the benefits are valued for the purpose of their partition, transfer or seizure, but not before 1 January 2014, and that would have had an effect on the value of the benefits of the member at the date of the valuation or the seizure.

The provisions of this Regulation apply for such purpose by substituting the date on which the partition or transfer is executed for the date of the valuation for the purpose of partition or the transfer.”.

48. Schedule 0.3 of the Regulation is amended by inserting, after “temporary pensions” in paragraph 2 “, variable benefits”.

49. Schedule 0.4 of the Regulation is amended by inserting, after “temporary pensions” in paragraph 2 “and variable benefits”.

50. Schedule 0.5 of the Regulation is amended by inserting, after paragraph 3 and before the date and signature, the following:

“(4) that a total of \$ _____ has been paid to me during the current year under a supplemental pension plan offering variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6), and that the said total included \$ _____ that was paid to me in the form of a temporary income.”.

51. Schedule 0.8 of the Regulation is amended by inserting, after “life income funds” in paragraph 2, “, the supplemental pension plans of which I am a member and that offer the variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6)”.

52. Schedule 0.9 of the Regulation is amended by inserting “, from a supplemental pension plan that offers the variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6)” after “by a contract”.

53. Schedule 0.9.1 of the Regulation is amended by inserting “or from a supplemental pension plan that offers the variable benefits referred to in Division II.3 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6)” after “contract” in paragraph 2.

54. The funding policy must be established according to the requirements provided for in section 60.12 no later than 4 January 2019.

55. The provisions regarding the transfer of benefits between spouses or the seizure of a member’s benefits, with the exception of section 56.0.2, apply to transfers and seizures executed after 31 March 2018.

56. This Regulation comes into force on 4 January 2018.

Gouvernement du Québec

O.C. 1195-2017, 6 December 2017

Firearms Registration Act
(2016, chapter 15)

Regulation

Regulation respecting the application of the Firearms Registration Act

WHEREAS, under the third paragraph of section 1 of the Firearms Registration Act (2016, chapter 15), the Government may, by regulation and in the cases and under the conditions it determines, exempt certain firearms and firearm owners from the application of all or part of the Act;

WHEREAS, under the first paragraph of section 3 of the Act, a firearm owner must apply to the Minister for its registration, subject to the conditions and according to the procedure prescribed by government regulation;

WHEREAS, under the first paragraph of section 4 of the Act, the Minister registers a firearm by recording, in a file the Minister keeps for that purpose, the information prescribed by government regulation;

WHEREAS, under the first paragraph of section 6 of the Act, within 90 days after a firearm has been assigned a unique firearm number, the owner must, if the number is not already inscribed indelibly and legibly on the firearm, affix it to the firearm in the manner prescribed by government regulation;

WHEREAS, under the first paragraph of section 7 of the Act, the owner of a registered firearm must, within the time and in the manner prescribed by government regulation, notify the Minister of any change in the information provided for registration purposes or of the loss of the unique firearm number or the registration number;

WHEREAS, under the second paragraph of section 7 of the Act, as soon as the owner of a registered firearm transfers ownership of the firearm, he or she must notify the Minister in the manner prescribed by government regulation and the regulation must also prescribe the terms for transferring ownership of a firearm;

WHEREAS, under the third paragraph of section 13 of the Act, a government regulation prescribes the information that must be included in the table to monitor operations of a firearms business;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting the application of the Firearms Registration Act was published in Part 2 of the *Gazette officielle du Québec* of 13 September 2017 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 with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Public Security:

THAT the Regulation respecting the application of the Firearms Registration Act, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation respecting the application of the Firearms Registration Act

Firearms Registration Act
(2016, chapter 15, ss. 1, 3, 4, 6, 7 and 13)

1. The firearm owners and firearms referred to in the Public Agents Firearms Regulations (SOR/98-203) are exempt from the application of the Firearms Registration Act (2016, chapter 15).

Firearms referred to in subsection 84(3) of the Criminal Code (R.S.C. 1985, c. C-46) are also exempt from the application of the Act.

2. A registration application must be made using the form prescribed by the Minister of Public Security and contain

(1) the owner's name, address, telephone numbers and, if applicable, fax number and email address;

(2) if the owner is a natural person, the date of birth;

(3) if the owner is not a natural person, the name of the owner's representative;

(4) the unique firearm number of the firearm, if any;

(5) the firearm's serial number and, if applicable, any other number indelibly and legibly inscribed or affixed on the firearm for identification purposes;

(6) the firearm's make, model, barrel length, mechanism, type and caliber; and

(7) the place where the firearm is kept.

The application must also contain the information necessary to validate the owner's identity.

3. The firearm's registration number assigned by the Minister and the information provided for in the first paragraph of section 2 are recorded in the file kept by the Minister.

4. The unique firearm number must be inscribed indelibly and legibly on a visible place of the firearm's frame or receiver.

Despite the foregoing, the unique firearm number may be inscribed indelibly and legibly on a place of the frame or receiver that is visible only when the firearm is disassembled if

(1) it is a practice that complies with the practices established by the firearm's manufacturer;

(2) there is no visible place on the firearm that is appropriate;

(3) the firearm is rare; or

(4) the firearm's value is exceptionally high for that kind of firearm and such value would be significantly reduced should the unique firearm number be visible when the firearm is not disassembled.

5. The notice to the Minister regarding a change in the information provided for registration purposes must be sent not later than 30 days after a change in the information referred to in subparagraph 1, 3 or 6 of section 2 and not later than 15 days after a change in the information referred to in subparagraph 7 of that section. The notice must be given using the form prescribed by the Minister and must contain the changed information.

6. The notice to the Minister regarding a loss of the unique firearm number or the registration number must be sent as soon as the unique firearm number or registration number is lost, using the form prescribed by the Minister.

7. A firearm owner must, when transferring ownership of his or her firearm, make sure that the person to whom ownership is transferred holds the licence referred to in paragraph 23(a) the Firearms Act (Statutes of Canada 1995, c. 39) and that the person is still eligible for the licence.

8. The notice to the Minister regarding the transfer of a firearm's ownership must be given using the form prescribed by the Minister and contain

(1) the name and address of the person transferring ownership of the firearm and of the person to whom ownership is transferred;

(2) their telephone numbers and, if applicable, their fax numbers and email addresses;

(3) the unique firearm number of the transferred firearm;

(4) the registration number assigned to the firearm of the person transferring ownership; and

(5) confirmation that the verification provided for in section 7 has been done.

9. The table to monitor the operations of a firearms business must contain the following information in respect of each firearm it owns or has in its possession:

(1) the dates on which the firearm enters and leaves the business;

(2) the name and address of the person who entrusted the firearm to the business or from whom it was acquired;

(3) its make, model, type and serial number;

(4) its unique firearm number and registration number; and

(5) the name and address of the person to whom ownership is transferred and, if applicable, the registration number assigned to that person's firearm.

10. This Regulation comes into force on the date of coming into force of section 1 of the Firearms Registration Act (2016, chapter 15).

103229

Gouvernement du Québec

O.C. 1196-2017, 6 décembre 2017

An Act respecting safety in sports
(chapter S-3.1)

Register of use of shooting ranges — Amendment

Regulation to amend the Regulation respecting the register of use of shooting ranges

WHEREAS, the first paragraph of section 46.28 of the Act respecting safety in sports (chapter S-3.1), provides that licence holders must keep a register of the use made of their premises by the members and users and the register must contain the dates and times of arrival and departure of each member and user, as well as any other information prescribed by government regulation;

WHEREAS the Government made the Regulation respecting the register of use of shooting ranges (chapter S-3.1, r. 9);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the register of use of shooting ranges was published in Part 2 of the *Gazette officielle du Québec* of 13 September 2017 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 Public Security:

THAT the Regulation to amend the Regulation respecting the register of use of shooting ranges, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the register of use of shooting ranges

Act respecting safety in sports
(chapter S-3.1, s. 46.28)

1. The Regulation respecting the register of use of shooting ranges (chapter S-3.1, r. 9) is amended in section 1

(1) by replacing “the number appearing on the registration certificate issued under the Firearms Act (S.C. 1995, c. 39)” in subparagraph 1 of the first paragraph by “, as the case may be, the number appearing on the registration certificate issued under the Firearms Act (S.C. 1995, c. 39) or the registration number assigned to the firearm under the Firearms Registration Act (2016, chapter 15)”;

(2) by replacing “the number appearing on the registration certificate issued under the Firearms Act” in subparagraph 2 of the first paragraph by “, as the case may be, the number appearing on the registration certificate issued under the Firearms Act or the registration number assigned to the firearm under the Firearms Registration Act”.

2. This Regulation comes into force on the date of coming into force of section 5 of the Firearms Registration Act (2016, chapter 15).

103230

Gouvernement du Québec

O.C. 1197-2017, 6 décembre 2017

An Act to protect persons with regard to activities involving firearms
(chapter P-38.0001)

Exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons — Amendment

Regulation to amend the Regulation respecting the exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons

WHEREAS the last paragraph of section 1 of the Act to protect persons with regard to activities involving firearms (chapter P-38.0001) provides that the Government may, by regulation, exempt from the application of the Act any institution mentioned in that paragraph or certain of its premises, or exempt from the application of this Act certain means of public transportation, in the cases and under the conditions that it determines;

WHEREAS section 3 of the Act provides, in particular, that the Government may, by regulation, designate persons who may be in possession of a firearm within the meaning of the Criminal Code (Revised Statutes of Canada (1985), chapter C-46) on the premises of

a designated institution, with regard to the responsibilities they assume or the activities they exercise and under the conditions determined in the regulation;

WHEREAS the Government made the Regulation respecting the exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons (chapter P-38.0001, r. 1);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons was published in Part 2 of the *Gazette officielle du Québec* of 13 September 2017 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 Public Security:

THAT the Regulation to amend the Regulation respecting the exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons

Act to protect persons with regard to activities involving firearms (chapter P-38.0001, ss. 1 and 3)

1. The Regulation respecting the exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons (chapter P-38.0001, r. 1) is amended in subparagraph b of paragraph 2 of section 1 by inserting “or the registration number assigned to the firearm under the Firearms Registration Act (2016, chapter 15)” after “for the firearm”.

2. This Regulation comes into force on the date of coming into force of section 5 of the Firearms Registration Act (2016, chapter 15).

103231

M.O., 2017-11

Order R-17.0.1-2017-11 of the Minister of Finance dated 30 November 2017

Voluntary Retirement Savings Plans Act (chapter R-17.0.1)

Determination of a date having the effect of again extending the transitional period provided for in section 139 of the Voluntary Retirement Savings Plans Act

CONSIDERING that the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) was assented to on 4 December 2013;

CONSIDERING that the first paragraph of section 139 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) provides that, despite the second paragraph of section 42, until 1 January 2016 or until any later date determined by the Minister of Finance, an insurer may provide a voluntary retirement savings plan to an employer through a group insurance representative only authorized to provide group insurance plans within the meaning of the Act respecting the distribution of financial products and services (chapter D-9.2) or through a representative in insurance of persons within the meaning of section 3 of that Act;

CONSIDERING that the Minister of Finance extended the transitional period provided for in the first paragraph of section 139 of the Voluntary Retirement Savings Plans Act and determined, by Minister’s Order R-17.0.1-2014-13 dated 20 January 2015, that an insurer could provide a voluntary retirement savings plan to an employer through a group insurance representative only authorized to provide group insurance plans within the meaning of the Act respecting the distribution of financial products and services (chapter D-9.2) or through a representative in insurance of persons within the meaning of section 3 of that Act until 31 December 2017;

CONSIDERING that it is expedient to again extend the transitional period by determining a date later than 31 December 2017;

THEREFORE, the Minister of Finance determines that up to 31 December 2019, an insurer may provide a voluntary retirement savings plan to an employer through a group insurance representative only authorized to provide group insurance plans within the meaning of the Act respecting the distribution of financial products and services (chapter D-9.2) or through a representative in insurance of persons within the meaning of section 3 of that Act.

30 November 2017

CARLOS LEITÃO,
Minister of Finance

103224

Draft Regulations

Draft Regulation

Health Insurance Act
(chapter A-29)

Régie de l'assurance maladie du Québec
— **Eligibility and registration of persons**
— **Application of the Health Insurance Act**
— **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 eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec and the Regulation respecting the application of the Health Insurance, the text of which appears hereafter, may be made by the government on the expiry of the 45-day period following this publication.

This draft regulation aims to ensure that both the Regulation respecting the eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec (chapter A-29, r. 1) and the Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5) are consistent with the provisions of the Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services (2016, chapter 28), some of which will come into force on 7 December 2017. As a result, the contents of the forms required by the Régie de l'assurance maladie du Québec (the Régie) will be determined administratively rather than through the previous regulatory process, and the Régie will generally be able to require of anyone submitting an application that he or she provide the information necessary to process it.

The measures proposed by this draft regulation have no bearing on enterprises and, in particular, on small or medium-sized enterprises.

Further information concerning this draft regulation may be obtained by contacting Luc Martin, Direction de l'expertise et des contrôles de l'admissibilité, Régie de l'assurance maladie du Québec, 1125, Grande Allée Ouest, Québec (Québec) G1S 1E7, by telephone at 418 682-3920, ext. 5151 or by email at luc.martin@ramq.gouv.qc.ca

Persons wishing to comment on this draft regulation may write, before the expiry of the aforementioned 45-day period, to the undersigned, the Minister of Health and Social Services, at 1075, chemin Sainte-Foy, 15^e étage, Québec (Québec) G1S 2M1.

GAÉTAN BARRETTE,
*Minister of Health and
Social Services*

Regulation to amend the Regulation respecting eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec and the Regulation respecting the application of the Health Insurance Act

Health Insurance Act
(chapter A-29, a. 69; 2016, chapter 28)

1. The Regulation respecting the eligibility and registration of persons in respect of the Régie de l'assurance maladie du Québec (chapter A-29, r. 1) is amended by revoking section 7.3.

2. Section 13.1 of the Regulation is amended:

(1) by replacing “with the person who issued a document required under this Regulation or with the person who provided an attestation or a solemn declaration regarding an item of information required under this Regulation” with “with the issuer or signatory”;

(2) by deleting “section 7.3 or”.

3. Section 21 of the Regulation is amended by deleting, in subparagraph 2.3 of the first paragraph, “among those listed in section 7.3”.

4. Section 22 of the Regulation is amended by replacing subparagraph 5.3 of the first paragraph with the following:

“5.3 any document proving his presence in Québec;”

5. The Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5) is amended:

(1) by replacing, in section 28, “according to the form and tenor of Form 1” with “, using the form the Board provides for this purpose”;

(2) by deleting, after SCHEDULE E, FORM 1;

6. This Regulation comes into force on the 15th day following its publication in the *Gazette officielle du Québec*.

103232

Draft Regulation

Health Insurance Act
(chapter A-29)

Régie de l'assurance maladie du Québec — Forms and statement of fees — 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 forms and statements of fees under the Health Insurance Act, the text of which appears hereafter, may be submitted for approval by the government on the expiry of the 45-day period following this publication.

This draft regulation aims to ensure that the Regulation respecting forms and statements of fees under the Health Insurance Act (chapter A-29, r. 7) is consistent with the provisions of the Act to extend the powers of the Régie de l'assurance maladie du Québec, regulate commercial practices relating to prescription drugs and protect access to voluntary termination of pregnancy services (2016, chapter 28), some of which will come into force on 7 December 2017. As a result, the contents of the forms required by the Régie de l'assurance maladie du Québec (the Régie) will be determined administratively rather than through the previous regulatory process, and the Régie will generally be able to require from anyone submitting an application that he or she provide the information necessary to process it.

In addition, this draft regulation aims to standardize and specify the requirements pertaining to the signature of statements of fees submitted by a professional in the field of health for services rendered in an establishment and remunerated on other than a fee-for-service basis.

The measures proposed by this draft regulation have no bearing on enterprises and, in particular, on small or medium-sized enterprises.

Further information concerning this draft regulation may be obtained by contacting Pierre Dombrowski, Direction des services à la clientèle professionnelle, Régie de l'assurance maladie du Québec, 1125, Grande Allée Ouest, Québec (Québec) G1S 1E7, by telephone at 418 682-5123 or by email at pierre.dombrowski@ramq.gouv.qc.ca

Persons wishing to comment on this draft regulation may write, before the expiry of the aforementioned 45-day period, to the undersigned, the Minister of Health and Social Services, at 1075, chemin Sainte-Foy, 15^e étage, Québec (Québec) G1S 2M1.

GAÉTAN BARRETTE,
*Minister of Health and
Social Services*

Regulation to amend the Regulation respecting forms and statement of fees under the Health Insurance Act

Health Insurance Act
(chapter A-29, s. 72; 2016, chapter 28)

1. The Regulation respecting forms and statements of fees under the Health Insurance Act (chapter A-29, r. 7) is amended by replacing its title with the following:

“REGULATION RESPECTING THE TERMS AND CONDITIONS FOR THE ISSUANCE OF HEALTH INSURANCE CARDS AND THE TRANSMITTAL OF STATEMENTS OF FEES AND CLAIMS”

2. Section 3 of the Regulation is amended:

(1) by deleting subparagraphs *b*, *c*, *d* and *i*;

(2) by replacing subparagraph *g* with the following:

“(g) “manual” means the documentation published by the Board that establishes the technical specifications necessary to bill it by electronic means;”

3. Section 5 of the Regulation is amended by replacing “in accordance with the form and tenor of Form 2” with “, using the form it provides for this purpose”.

4. Section 9 of the Regulation is replaced with the following:

“9. Subject to section 9.4.1, statements of fees and claims from professionals in the field of health must be submitted to the Board using the form it provides for this purpose or in accordance with Division VIII of this Regulation.”

5. Sections 9.1 to 9.4 of the Regulation are revoked.

6. Section 10 of the Regulation is replaced with the following:

“**10.** Every professional in the field of health must sign his statements of fees or claims and any document related thereto, and certify that he personally provided the services listed on his statements of fees or claims. In the case of a pharmacist who has not personally provided the services listed on his claims and any related document, he must certify that such services were legally provided by one of his employees.

However, using the form the Board provides for this purpose, a professional in the field of health may authorize one or more mandataries to sign, on his behalf and in his name, his statements of fees or claims and any related document, including any notice of change of address, certify that the services listed on any statement of fees or claim and on any related document were provided by the mandator himself, and receive from the Board any information he may require respecting the statements of fees or claims that he is hereby authorized to sign. In the case of a pharmacist who did not personally provide the services listed on the claim or related documents, the mandatory is authorized to certify that such services were provided legally by an employee of the pharmacist.

The statements of fees or claims submitted by a professional in the field of health for services rendered in an establishment and remunerated on other than on a fee-for-service basis must be countersigned by a person duly authorized by the establishment where this professional in the field of health provided the services. A professional in the field of health may not countersign his statements of fees or claims.”

7. Section 11 of the Regulation is revoked.

8. Division VI of the Regulation is revoked.

9. The title of Division VIII of the Regulation is amended by replacing “MAGNETIC RECORDING AND TELECOMMUNICATIONS” with “ELECTRONIC MEANS”.

10. Section 15 of the Regulation is replaced with the following:

“**15.** A professional in the field of health or group of professionals in the field of health wishing to submit statements of fees or claims to the Board by electronic means must, beforehand, send the Board an application for accreditation, using the form the Board provides for this purpose.

For the purposes of this division, a group of professionals in the field of health is one that is duly constituted by the Board following a request submitted to it, using the form it provides for this purpose.

The Board shall consider each application for accreditation and send its decision to the applicant in writing. An application for accreditation shall be accepted if the applicant meets the requirements of sections 16 and 18.

Where an application for accreditation is submitted to the Board by a group of professionals in the field of health and where the Board accepts the application, each of the professionals in the field of health who is a member of the accredited group is deemed to be an accredited professional in the field of health and all of the provisions of this division will apply to him with the necessary modifications.”

11. Section 16 of the Regulation is amended:

(1) by deleting “duly constituted under Form 7”;

(2) by replacing “a duly completed mandate drawn up as in Form 23” with “a mandate in compliance with the form the Board provides for this purpose”.

12. Section 18 of the Regulation is amended by replacing the second paragraph with the following:

“A group of professionals in the field of health must attach to its application for accreditation a copy of the application for constitution form referred to in the second paragraph of section 15 and, where applicable, a copy of the form referred to in the second paragraph of section 10 authorizing a mandatory to sign the billing statements of members of the group.”

13. Section 19 of the Regulation is replaced with the following:

“**19.** An accredited professional in the field of health must always record in a billing statement the information contained in each of the statements of fees and claims that he submitted to the Board, or that were submitted in his name to the Board, by electronic means. The signatures and certifications provided for in section 10 must then be affixed to this billing statement.”

14. Section 26 of the Regulation is amended by replacing, in the fourth paragraph, “magnetic recording media or telecommunications” with “electronic means”.

15. Section 27 of the Regulation is revoked.

16. Section 28 of the Regulation is replaced with the following:

“**28.** The statements of fees or claims submitted to the Board by electronic means must include the information required in the form referred to in section 9 and in the manual, except for the signatures and certifications specified in section 10.”

17. Section 28.1 of the Regulation is amended by replacing, in the second paragraph, “magnetic recording media or telecommunications” with “electronic means”.

18. Section 29 of the Regulation is amended:

(1) by replacing, in the first paragraph, “The magnetic recording media” with “The electronic means”;

(2) by deleting the third and fourth paragraphs.

19. Sections 31 and 33 of the Regulation are revoked.

20. Section 34 of the Regulation is replaced with the following:

“**34.** Any insured person who is entitled to insured medications and who wishes the Board to assume the cost of exceptional medications determined by regulation must submit to the Board an application for authorization, using the form the Board provides for this purpose. However, a prescriber may submit such a form to the Board on behalf of an insured person.”

21. The Regulation is amended by deleting, after SCHEDULE I, Forms 1 to 31.

22. This Regulation comes into force on the 15th day following its publication in the *Gazette officielle du Québec*.

103233

Draft Regulation

An Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20)

Issuance of competency certificates

— 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 issuance of competency certificates, made by the Commission de la construction du Québec (CCQ) and appearing below, may be submitted to the Government for approval on the expiry of 45 days following this publication.

In accordance with subparagraphs 1, 5, 6, 8, 9 and 11 of the first paragraph of section 123.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), the draft Regulation determines the criteria applicable for the purposes of the issuance of an apprentice competency certificate corresponding to the trade of crane operator for a person who does not hold a school leaving certificate in vocational studies relating to that trade. Such a person now benefits from an enterprise training plan established by the CCQ for a period of 150 hours at the end of which the apprenticeship of the trade may continue on the condition that the prequalification examination provided for in the Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8) is passed. The draft Regulation also creates a shared activity for the use of a boom truck accessible to every holder of a journeyman competency certificate in one of the construction trades who meets the requirements.

The draft Regulation has no impact on enterprises that are not in the construction industry. Regarding the public, it regulates access to and maintenance of the shared activity for the use of boom trucks. It also regulates access to the trade of crane operator for persons who do not hold a diploma. As for enterprises in the construction industry, the draft Regulation makes it possible to meet their needs more efficiently for a qualified workforce and reduces the health and safety risks on construction sites by training workers better.

Further information may be obtained by contacting Diane Lemieux, Chair and Chief Executive Officer, Commission de la construction du Québec, 8485, avenue Christophe-Colomb, Montréal (Québec) H2M 0A7; telephone: 514 341-7740, extension 6331.

Any person wishing to comment on the matter is requested to submit written comments before the expiry of the 45-day period to Diane Lemieux, Chair and Chief Executive Officer, Commission de la construction du Québec, 8485, avenue Christophe-Colomb, Montréal (Québec) H2M 0A7; telephone: 514 341-7740, extension 6331.

DOMINIQUE VIEN,
Minister responsible for Labour

Regulation to amend the Regulation respecting the issuance of competency certificates

An Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20, s. 123.1, 1st par., subpars. 1, 5, 6, 8, 9 and 11)

1. The Regulation respecting the issuance of competency certificates (chapter R-20, r. 5) is amended in section 1 by striking out the third paragraph.

2. The following is inserted after section 1.1:

“**1.1.1.** The Commission indicates in the valid journeyman competency certificate of a person who has passed the qualification examination provided for in Division IV of the Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8) the shared activity for which the person is qualified.”

3. The following is inserted after section 2.2:

“**2.3.** The Commission issues an apprentice competency certificate corresponding to the trade of crane operator in any of the cases provided for and to a person referred to in sections 2, 3 and 8.3, and in subparagraph 5 of the first paragraph of section 14, where the person

(a) meets the admission requirements prescribed in basic school regulations made under the Education Act (chapter I-13.3), for a program of study leading to a vocational training diploma (DEP) pertaining to the trade of crane operator; and

(b) obtains from an employer registered with the Commission and in the manner provided for by the Commission, a guarantee of employment for not less than 150 hours over a period not exceeding 3 months during which the employer undertakes, towards that person, to implement the enterprise training plan provided for in section 4.1 of the Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8) or, in the case of the person referred to in paragraph 4 of section 2 other than the designated representative, undertakes for a period of 150 hours over a period not exceeding 3 months, to follow, within the enterprise, that training plan.

In the case of a designated representative, the certificate issued is no longer valid if its holder ceases to be the employer's designated representative.

In the case of a person referred to in subparagraph 5 of the first paragraph of section 14, the Commission may issue only 1 apprentice competency certificate for the same employer.”

4. Section 3.2 is replaced by the following:

“**3.2.** Where a person fails the examination provided for in section 4.2 of the Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8) or does not undergo the examination within the period prescribed by section 4.3 of that Regulation, the Commission may not issue an apprentice competency certificate corresponding to the trade of crane operator to that person, except if the application for the issuance is filed in accordance with section 2.1 of this Regulation.”

5. Section 5 is amended by replacing the second paragraph by the following:

“Qualification for a shared activity may be renewed if it is proven, in the manner provided for by the Commission, that the holder has performed the shared activity for the number of hours indicated in Schedule E to the Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8) for that shared activity.”

6. Section 6 is replaced by the following:

“**6.** The competency certificate issued initially upon application by an employer who files a workforce request with a guarantee of employment or under section 2.3 bears an expiry date corresponding to the last day of the fourth full month following that of its issuance and it includes the employer's name. It is replaced by a certificate which expires 1 year after that replacement where the Commission ascertains, in the employer's monthly reports, that the holder has worked the required 150 hours and, in the case of an apprentice competency certificate corresponding to the trade of crane operator issued under section 2.3, that the holder has passed the examination provided for in section 4.2 of the Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8).”

7. Section 7 is amended by inserting “2.3,” after “under section 2,”.

8. Section 14 is amended by adding the following paragraph:

“The Commission may not exempt a person from the obligation to hold an apprentice competency certificate corresponding to the trade of crane operator under this section, except where subparagraph 2 or 3 of the first paragraph applies.”

9. Section 19 is amended by replacing “skills” by “activities”.

10. Section 24.3 is amended by inserting “or in section 5.1” after “section 5”.

11. Section 24.5 is replaced by the following:

“**24.5.** A fee of \$100 is exigible to register for a qualification examination referred to in section 1.1 or 1.1.1, for an examination referred to in section 6 or for a competency assessment examination referred to in section 12.”

12. Section 28.15 is revoked.

13. This Regulation comes into force on 7 May 2018.

103237

Draft Regulation

An Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20)

Construction industry — Vocational training of the workforce — 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 vocational training of the workforce in the construction industry, made by the Commission de la construction du Québec (CCQ) and appearing below, may be submitted to the Government for approval on the expiry of 45 days following this publication.

In accordance with subparagraphs 1, 2, 5 and 14 of the first paragraph of section 123.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), the draft Regulation allows the validation of the prequalification relating to the apprenticeship of the trade of crane operator for a person who does not hold a school leaving

certificate in vocational studies relating to that trade. The draft Regulation pertains to the enterprise training plan established by the CCQ and the prequalification examination that must be passed to continue the apprenticeship of the trade in accordance with the relevant provisions of the Regulation respecting the issuance of competency certificates (chapter R-20, r. 5). The draft Regulation also creates a shared activity for the use of a boom truck accessible to every holder of a journeyman competency certificate in one of the construction trades who meets the requirements. In addition, the draft Regulation sets the requirements and training required for obtaining the new shared activity.

The draft Regulation has no impact on enterprises that are not in the construction industry. Regarding the public, it regulates access to and maintenance of the shared activity for the use of boom trucks. It also regulates the apprenticeship of the trade of crane operator for persons who do not hold a diploma and quickly validates the acquisition of the minimum skills required. The draft Regulation has an impact on the enterprises in the construction industry that hire crane operators since it makes it possible to ensure the competency of the workforce they wish to retain. The draft Regulation favours the adaptability of journeymen in connection with the use of boom trucks. The amendments make it possible to reduce the health and safety risks on construction sites by training workers better.

Further information may be obtained by contacting Diane Lemieux, Chair and Chief Executive Officer, Commission de la construction du Québec, 8485, avenue Christophe-Colomb, Montréal (Québec) H2M 0A7; telephone: 514 341-7740, extension 6631.

Any person wishing to comment on the matter is requested to submit written comments before the expiry of the 45-day period to Diane Lemieux, Chair and Chief Executive Officer, Commission de la construction du Québec, 8485, avenue Christophe-Colomb, Montréal (Québec) H2M 0A7; telephone: 514 341-7740, extension 6631.

DOMINIQUE VIEN,
Minister responsible for Labour

Regulation to amend the Regulation respecting the vocational training of the workforce in the construction industry

An Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20, s. 123.1, 1st par., subpars. 1, 2, 5 and 14)

1. The Regulation respecting the vocational training of the workforce in the construction industry (chapter R-20, r. 8) is amended in section 1 by inserting the following definition:

““shared activity” means an activity included in the definition of a trade, provided for and described in Schedule E, which may be performed by a journeyman of another trade or of a specialty (*activité partagée*).”

2. Section 4 is amended by adding the following at the end of the first paragraph:

“A person authorized to perform a shared activity may do so only in direct connection with the trade or specialty indicated in the person’s journeyman competency certificate. Where the person performs a shared activity, the person is deemed to practise the trade for which the person is qualified and that is indicated in the person’s journeyman competency certificate.”

3. The following is inserted after section 4:

“DIVISION III.1 VALIDATION OF THE PREQUALIFICATION FOR THE TRADE OF CRANE OPERATOR

4.1. The Commission establishes an enterprise training plan that a person must follow in the cases and on the conditions provided for in the Regulation respecting the issuance of competency certificates (chapter R-20, r. 5) to be admitted to the apprenticeship of the trade of crane operator.

The implementation of that training plan must allow the person to acquire the minimum skills required for the apprenticeship of the trade of crane operator and the passing of the prequalification examination provided for in section 4.2 allowing the person to continue that apprenticeship.

4.2. A person holding a valid apprentice competency certificate corresponding to the trade of crane operator and issued under section 2.3 of the Regulation respecting the issuance of competency certificates (chapter R-20, r. 5) is eligible to sit for the prequalification examination relating to the acquisition of the minimum skills required for the apprenticeship of the trade of crane operator, as soon as that person has worked the 150 hours in accordance with section 2.3.

4.3. A person who is eligible to sit for the prequalification examination referred to in section 4.2 must register for that purpose with the Commission, pay the fees fixed by the Regulation respecting the issuance of competency certificates (chapter R-20, r. 5) and undergo that examination not later than the last day of the fourth full month following the issuance of the apprentice competency certificate corresponding to the trade of crane operator.

4.4. Sections 8 and 10 apply, with the necessary modifications, to the prequalification examination referred to in section 4.2.

4.5. If a person fails the prequalification examination referred to in section 4.2, the Commission cancels, if applicable, the person’s apprentice competency certificate corresponding to the trade of crane operator.”

4. The following is inserted after section 5.7:

“**5.8.** A person holding a valid journeyman competency certificate corresponding to a trade or a specialty provided for in Schedule E, who has successfully completed the professional training recognized by the Commission for a shared activity, is eligible to sit for the qualification examination related to that shared activity.”

5. Section 7 is replaced by the following:

“7. The qualification examination pertains to the trade, specialty or shared activity.”

6. Section 18 is amended by adding “or to a shared activity provided for in Schedule E” after “Schedule C or D”.

7. The following is added after Schedule D:

“**SCHEDULE E**
(ss. 4 and 5.1)

SHARED ACTIVITIES

	SHARED ACTIVITIES		Person eligible to sit for the qualification examination	Annual number of hours for maintaining qualification
	Activities concerned	Conditions		
Crane operator	Load displacement with a boom truck.	<p>The activity must be performed</p> <p>– for the sole purpose of displacing materials, equipment or refuse used for or resulting from work performed in the holder’s trade;</p> <p>– taking into account that the displacement is only toward a temporary storage point and excludes the final installation of materials or equipment;</p> <p>– on a boom truck with a maximum capacity of 30 tonnes, having only one fixed control station.</p>	The holder of a journeyman competency certificate corresponding to any trade or specialty.	50 hours

”.

8. This Regulation comes into force on 7 May 2018.

103238

Index

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

	Page	Comments
Construction industry — Vocational training of the workforce (An Act respecting labour relations, vocational training and workforce management in the construction industry, chapter R-20)	3866	Draft
Determination of a date having the effect of again extending the transitional period provided for in section 139 of the Act. (Voluntary Retirement Savings Plans Act, chapter R-17.0.1)	3859	N
Educational Childcare Act — Educational Childcare (chapter S-4.1.1)	3825	M
Educational Childcare (Educational Childcare Act, chapter S-4.1.1)	3825	M
Exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons (An Act to protect persons with regard to activities involving firearms, chapter P-38.0001)	3858	M
Firearms Registration Act — Application of the Act (2016, chapter 15)	3856	N
Firearms Registration Act — Coming into force of the Act (2016, chapter 15)	3823	
Forms and statements of fees under the Health Insurance Act (Health Insurance Act, chapter A-29)	3862	Draft
Health Insurance Act — Application of the Act (chapter A-29)	3861	Draft
Health Insurance Act — Forms and statements of fees under the Health Insurance Act (chapter A-29)	3862	Draft
Health Insurance Act — Régie de l'assurance maladie du Québec — Eligibility and registration of persons (chapter A-29)	3861	Draft
Issuance of competency certificates. (An Act respecting labour relations, vocational training and workforce management in the construction industry, chapter R-20)	3864	Draft
Labour relations, vocational training and workforce management in the construction industry, An Act respecting... — Construction industry — Vocational training of the workforce (chapter R-20)	3866	Draft
Labour relations, vocational training and workforce management in the construction industry, An Act respecting... — Issuance of competency certificates (chapter R-20)	3864	Draft
Protect persons with regard to activities involving firearms, An Act to... — Exclusion of certain premises and certain means of transportation and respecting the exemption of certain persons (chapter P-38.0001)	3858	M

Québec Health Insurance Plan, An Act respecting the... — Various regulations of a fiscal nature (chapter R-5)	3825	M
Québec Pension Plan, An Act respecting the... — Various regulations of a fiscal nature (chapter R-9)	3825	M
Québec sales tax, An Act respecting the... — Various regulations of a fiscal nature (chapter T-0.1)	3825	M
Régie de l'assurance maladie du Québec — Eligibility and registration of persons (Health Insurance Act, chapter A-29)	3861	Draft
Register of use of shooting ranges (An Act respecting safety in sports, chapter S-3.1)	3858	M
Safety in sports, An Act respecting... — Register of use of shooting ranges (chapter S-3.1)	3858	M
Supplemental Pension Plans Act — Supplemental pension plans (chapter R-15.1)	3841	M
Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plan, An Act to amend the... — Supplemental pension plans (2015, chapter 29)	3841	M
Supplemental pension plans (An Act to amend the Supplemental Pension Plans Act mainly with respect to the funding of defined benefit pension plan, 2015, chapter 29)	3841	M
Supplemental pension plans (Supplemental Pension Plans Act, chapter R-15.1)	3841	M
Tax Administration Act — Various regulations of a fiscal nature (chapter A-6.002)	3825	M
Taxation Act — Various regulations of a fiscal nature (chapter I-3)	3825	M
Various regulations of a fiscal nature (An Act respecting the Québec Health Insurance Plan, chapter R-5)	3825	M
Various regulations of a fiscal nature (An Act respecting the Québec Pension Plan, chapter R-9)	3825	M
Various regulations of a fiscal nature (An Act respecting the Québec sales tax, chapter T-0.1)	3825	M
Various regulations of a fiscal nature (Tax Administration Act, chapter A-6.002)	3825	M
Various regulations of a fiscal nature (Taxation Act, chapter I-3)	3825	M
Voluntary Retirement Savings Plans Act — Determination of a date having the effect of again extending the transitional period provided for in section 139 of the Act (chapter R-17.0.1)	3859	N