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## Part 2

# LAWS AND REGULATIONS

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29 September 2021 / Volume 153

### Summary

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Acts 2021  
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**PROVINCE OF QUÉBEC**

1ST SESSION

42ND LEGISLATURE

QUÉBEC, 4 JUNE 2021

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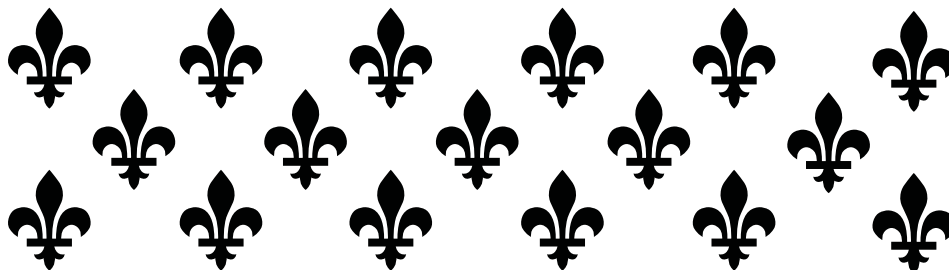
**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 4 June 2021*

This day, at one o'clock in the afternoon, His Excellency the Lieutenant-Governor was pleased to assent to the following bills:

- 86      An Act respecting the demise of the Crown
- 90      An Act to amend the Taxation Act, the Act respecting the Québec sales tax and other provisions

To these bills the Royal assent was affixed by His Excellency the Lieutenant-Governor.





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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 86  
(2021, chapter 17)

## **An Act respecting the demise of the Crown**

---

**Introduced 11 March 2021  
Passed in principle 27 May 2021  
Passed 4 June 2021  
Assented to 4 June 2021**

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**Québec Official Publisher  
2021**

**EXPLANATORY NOTES**

*This Act provides that the demise of the Crown does not terminate the activities of the Parliament of Québec, the Government or the courts, nor does it terminate any office or employment.*

*The Act also specifies that oaths of allegiance or office need not be retaken due to the demise of the Crown.*

*Lastly, the Act contains consequential and final provisions.*

**LEGISLATION AMENDED BY THIS ACT:**

- Public Officers Act (chapter E-6).



## **Bill 86**

### **AN ACT RESPECTING THE DEMISE OF THE CROWN**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

**1.** The demise of the Crown does not terminate the activities of the Parliament of Québec, the Government or the courts, nor does it in any manner interrupt those activities.

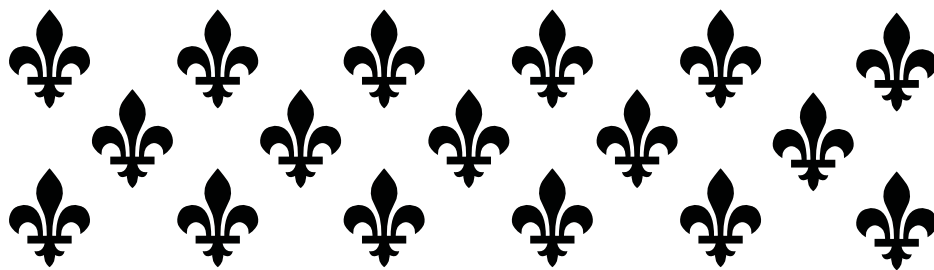
In addition, the demise of the Crown does not terminate any office or employment.

**2.** Oaths of allegiance or office need not be retaken due to the demise of the Crown.

**3.** Sections 7 and 8 of the Public Officers Act (chapter E-6) are repealed.

**4.** This Act comes into force on 4 June 2021.





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# NATIONAL ASSEMBLY OF QUÉBEC

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FIRST SESSION

FORTY-SECOND LEGISLATURE

Bill 90  
(2021, chapter 18)

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

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**Introduced 4 May 2021  
Passed in principle 25 May 2021  
Passed 4 June 2021  
Assented to 4 June 2021**

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**Québec Official Publisher  
2021**

## EXPLANATORY NOTES

*This Act amends various Acts to give effect mainly to fiscal measures announced in Information Bulletins published by the Ministère des Finances in 2019, 2020 and 2021. It also gives effect to two measures announced in the Budget Speeches delivered on 10 March 2020 and 25 March 2021.*

*For the purpose of introducing or modifying measures specific to Québec, the Act amends the Taxation Act and the Act respecting the sectoral parameters of certain fiscal measures to, in particular,*

*(1) relax the refundable tax credit for child care expenses and the deduction for goods and services to support a disabled person in respect of expenses incurred to take distance courses;*

*(2) allow specialized nurse practitioners to issue health certifications for the purposes of certain tax relief provisions;*

*(3) eliminate the refundable tax credits for holders of a taxi driver's or owner's permit;*

*(4) introduce the non-refundable tax credit to foster synergy between Québec businesses;*

*(5) extend the duration of the refundable tax credit to promote employment in the Gaspésie and certain maritime regions of Québec; and*

*(6) adjust the notions of government and non-government assistance for the purposes of certain tax incentives.*

*The Act amends, in particular, the Taxation Act and the Act respecting the Québec sales tax to make amendments similar to those made to the Income Tax Act and the Excise Tax Act mainly by federal bills assented to in 2018 and 2019. More specifically, the amendments deal with*

*(1) non-refundable tax credit for tuition fees and examination fees;*

*(2) depreciation rules applicable to zero-emission vehicles;*

(3) *Canadian development expenses and Canadian oil and gas property expenses;*

(4) *rules concerning the qualified donee status of registered journalism organizations; and*

(5) *non-partisan political activities of charities.*

*In addition, the Act amends the Tax Administration Act and the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-30 (Statutes of Canada, 2021, chapter 23), assented to on 29 June 2021, in relation to digital products and cross-border services. The amendments are intended to ensure that the legislative provisions that concern the simplified QST registration and remittance system, applicable in respect of vendors not resident in Québec that do not carry on a business in Québec and of distribution platform operators, are harmonized with the federal legislation. The amendments are also intended to ensure that the QST is collected on the sale of corporeal movable property from outside Canada from a warehouse in Québec and on the supply of short-term accommodations situated in Québec that are rented through digital accommodation platforms.*

*Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.*

#### **LEGISLATION AMENDED BY THIS ACT:**

- Tax Administration Act (chapter A-6.002);
- Taxation Act (chapter I-3);
- Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);
- Act respecting the Québec sales tax (chapter T-0.1);
- Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2019, chapter 14).

**REGULATIONS AMENDED BY THIS ACT:**

- Regulation respecting the Taxation Act (chapter I-3, r. 1);
- Regulation respecting the Québec sales tax (chapter T-0.1, r. 2).

## Bill 90

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

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### TAX ADMINISTRATION ACT

**1.** (1) Section 34 of the Tax Administration Act (chapter A-6.002) is amended, in subsection 1,

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

“The registers and the supporting documents that support the information contained in the registers must be kept in the appropriate form and contain the information necessary to establish any amount that must be deducted, withheld, collected or paid under a fiscal law.”;

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

“The Minister may determine the form the registers and supporting documents are to take, the information they must contain as well as any other terms and conditions and, where applicable, shall inform the person concerned of such requirements by means of a writing notified by registered mail or personal service which directs the person concerned to comply with them.”

(2) Subsection 1 applies from 1 July 2021.

**2.** (1) Section 35.4 of the Act is amended by replacing “any further appeal has expired or until any further” in the portion before paragraph *a* by “an appeal has expired or until such”.

(2) Subsection 1 has effect from 1 January 2021.

**3.** (1) Section 36.0.1 of the Act, replaced by section 5 of chapter 14 of the statutes of 2021, is amended by inserting “776.1.38,” after “776.1.35,” in the first paragraph.

(2) Subsection 1 has effect from 1 January 2021.

**4.** (1) The Act is amended by inserting the following sections after section 37.1.5:

**“37.1.6.** A person operating a digital accommodation platform who is required to render an account to the Minister under section 541.26 of the Act respecting the Québec sales tax (chapter T-0.1) shall send to the Minister by way of electronic filing the form referred to in that section, according to the terms and conditions determined by the Minister.

**“37.1.7.** The Minister may require a person that is required to file an information return under section 477.18.7 or 477.18.8 of the Act respecting the Québec sales tax (chapter T-0.1) to file that return with the Minister by way of electronic filing according to the terms and conditions determined by the Minister.”

(2) Subsection 1, where it enacts section 37.1.6 of the Act, has effect from 1 January 2020.

(3) Subsection 1, where it enacts section 37.1.7 of the Act, applies from 1 July 2021.

**5.** (1) Section 60.4 of the Act is amended by replacing “, any of sections 541.25 to 541.28 and 541.30, the fourth paragraph of section 541.31.1 or section 541.32” by “or any of sections 541.25 to 541.28, 541.30 and 541.32”.

(2) Subsection 1 has effect from 1 January 2020.

**6.** Section 64 of the Act is amended by replacing “or in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3)” by “, in section 1049 or 1049.0.5 of the Taxation Act (chapter I-3) or in section 477.19 of the Act respecting the Québec sales tax (chapter T-0.1)”.

**7.** (1) Section 69.0.0.1 of the Act is amended by adding the following paragraph at the end:

“In the case of a person that is registered under Division II of Chapter VIII.1 of Title I of the Act respecting the Québec sales tax (chapter T-0.1) or ceases to be so registered, the effective date of the registration and the date on which the person ceases to be registered are also public information.”

(2) Subsection 1 applies from 1 July 2021.

**8.** (1) Section 91.1 of the Act is amended by replacing “37.1.5” in the first paragraph by “37.1.6”.

(2) Subsection 1 has effect from 1 January 2020.



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

(1) by inserting “a registered journalism organization,” after “a registered charity,” in subparagraph *a* of the first paragraph;

(2) by inserting ““registered journalism organization”,” after ““registered charity”,” in the third paragraph.

(2) Subsection 1 has effect from 1 January 2020.

**10.** (1) Section 93.2.1 of the Act is amended, in the French text,

(1) by replacing “introduite” in the first paragraph by “déposée”;

(2) by replacing “introduire” in the second paragraph by “déposer”.

(2) Subsection 1 has effect from 1 January 2021.

**11.** Section 93.33 of the Act is amended by replacing “or in any contestation filed under section 93.1.10” in the second paragraph by “, in any contestation filed under section 93.1.10 or in any appeal brought under section 93.1.23”.

**TAXATION ACT**

**12.** (1) Section 1 of the Taxation Act (chapter I-3), amended by section 15 of chapter 14 of the statutes of 2021, is again amended

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

““registered journalism organization”, at any time, means a journalism organization that is deemed, at that time, to be registered as such with the Minister in accordance with section 985.26.1 and whose registration is in force;”;

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

““zero-emission vehicle”, of a taxpayer, means a motor vehicle that

(a) is a plug-in hybrid vehicle that meets prescribed conditions or is fully

i. electric, or

ii. powered by hydrogen;

(b) is acquired, and becomes available for use, by the taxpayer after 18 March 2019 and before 1 January 2028;

(c) has not been used, or acquired for use, for any purpose before it was acquired by the taxpayer; and

(d) is not a vehicle in respect of which

- i. the taxpayer has, at a particular time, made a prescribed election,
- ii. an amount of assistance has been paid by the Government of Canada under a prescribed program, or
- iii. an amount has been deducted by another person or partnership under paragraph *a* of section 130 or the second paragraph of section 130.1.”;

(3) by replacing the definition of “passenger vehicle” by the following definition:

““passenger vehicle” means

(a) an automobile acquired after 17 June 1987, other than an automobile that is acquired after that date pursuant to an obligation in writing entered into before 18 June 1987 or that is a zero-emission vehicle; or

(b) an automobile leased under a lease entered into, extended or renewed after 17 June 1987;”;

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

““zero-emission passenger vehicle”, of a taxpayer, means an automobile of the taxpayer that is included in Class 54 in Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1);”.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2020.

(3) Paragraphs 2 to 4 of subsection 1 have effect from 19 March 2019.

**13.** Section 21.1 of the Act, amended by section 17 of chapter 14 of the statutes of 2021, is again amended

(1) by replacing the first and second paragraphs by the following paragraphs:

“Sections 21.2 to 21.3.1 apply in respect of the control of a corporation for the purposes of paragraph *a* of section 21.0.6, sections 21.2 to 21.3.3, 308.0.1 to 308.6, 384, 418.26 to 418.30, 564.4, 564.4.1, 711.2, 736.0.4 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, paragraph *f* of section 772.13, sections 776.1.12 and 776.1.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3 and 1029.8.36.171.4.

Subject to section 21.3.7, sections 21.3.2 and 21.3.3 apply in respect of the control of a corporation for the purposes of section 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 and subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2.”;

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

“Section 21.4.1 applies in respect of the control of a corporation for the purposes of sections 6.2 and 21.0.1 to 21.0.4, paragraph *b* of the definition of “investment fund” in section 21.0.5, paragraph *a* of section 21.0.6, paragraphs *c* and *d* of section 21.0.7, the fifth paragraph of section 21.3.1, sections 83.0.3, 93.4, 222 to 230.0.0.2, 308.1, 384, 384.4, 384.5, 418.26 to 418.30 and 485 to 485.18, paragraph *d* of section 485.42, subparagraph *d* of the third paragraph of section 559, sections 560.1.2, 564.4, 564.4.1, 727 to 737 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, subparagraphs *d* to *f* of the first paragraph of section 771.13, paragraph *f* of section 772.13, sections 776.1.12 and 776.1.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2 and sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3 and 1029.8.36.171.4.”

**14.** Section 21.4.1 of the Act, amended by section 19 of chapter 14 of the statutes of 2021, is again amended by replacing paragraph *b* by the following paragraph:

“(b) to avoid the application of Chapter IV.1, any of sections 21.0.6, 83.0.3, 93.4, 225, 308.1, 384.4, 384.5, 560.1.2, 736, 736.0.2, 736.0.3.1 and 737.18.9.2, subparagraph 2 of subparagraph *i* of subparagraph *b* of the second paragraph of section 771.8.5, any of subparagraphs *d* to *f* of the first paragraph of section 771.13, section 776.1.12 or 776.1.13, subparagraph *iv* of paragraph *b* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17, subparagraph *b* of the first paragraph of any of sections 1029.8.36.0.21.2, 1029.8.36.0.22.1 and 1029.8.36.0.25.2 or any of sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3, 1029.8.36.171.4 and 1137.8; or”.

**15.** Section 21.20.10 of the Act is repealed.

**16.** (1) Section 21.28 of the Act is amended

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

““specified securities lending arrangement” means an arrangement, other than a securities lending arrangement, under which

(a) a particular person (in this definition referred to as a “transferor”) transfers or lends at a particular time a property to another person (in this definition referred to as a “transferee”) and the property is

i. a share described in paragraph *a* of the definition of “qualified security”, or

ii. a property in respect of which the following conditions are met:

(1) the property is an interest in a partnership or an interest as a beneficiary under a trust, and

(2) all or part of its fair market value, immediately before the particular time, is derived, directly or indirectly, from a share described in subparagraph i;

(b) at the particular time, it may reasonably be expected that the transferee—or a person that does not deal at arm’s length with, or is affiliated with, the transferee—will, after that time, transfer or return to the transferor—or a person that does not deal at arm’s length with, or is affiliated with, the transferor (in this definition referred to as a “substitute transferor”)—a property that is identical or substantially identical to the property transferred or lent by the transferor at the particular time; and

(c) the transferor’s (together with any substitute transferor’s) opportunity for gain or profit or risk of loss with respect to the property is not changed in any material respect;”;

(2) by replacing the definition of “securities lending arrangement compensation payment” or “SLA compensation payment” by the following definition:

““SLA compensation payment”, being a securities lending arrangement compensation payment, means an amount paid pursuant to

(a) a securities lending arrangement as compensation for an underlying payment; or

(b) a specified securities lending arrangement as compensation for an underlying payment, including, if the property transferred or lent is described in subparagraph ii of paragraph *a* of the definition of “specified securities lending arrangement”, as compensation for a taxable dividend paid on a share described in subparagraph i of paragraph *a* of that definition;”.

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

**17.** (1) Section 21.32 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) by a person under an arrangement where it may reasonably be considered that one of the main reasons for the person entering into the arrangement was to enable the person to receive an SLA compensation payment pursuant to a securities lending arrangement, or a dealer compensation payment, that would be deductible in computing the person’s taxable income, or not included in computing the person’s income, for any taxation year.”

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

**18.** (1) Section 21.33 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) if the taxpayer is a registered securities dealer and the particular amount is deemed under section 21.32 to have been received as a taxable dividend, no more than 2/3 of the particular amount, unless the particular amount is an amount the taxpayer may deduct in computing income under section 21.33.1; or”.

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

**19.** (1) Section 21.33.1 of the Act is amended by striking out “Notwithstanding section 21.33,” in the portion before paragraph *a*.

(2) Subsection 1 applies to an amount paid or payable, or received or receivable, after 26 February 2018 as compensation for a dividend. However, subsection 1 does not apply to an amount paid or payable, or received or receivable, before 1 October 2018 as compensation for a dividend pursuant to a written arrangement entered into before 27 February 2018.

**20.** (1) Section 21.36 of the Act is amended by inserting “, a zero-emission passenger vehicle” after “passenger vehicle”.

(2) Subsection 1 has effect from 19 March 2019.

**21.** (1) Section 21.36.1 of the Act is amended by inserting “, a zero-emission passenger vehicle” after “passenger vehicle”.

(2) Subsection 1 has effect from 19 March 2019.

**22.** (1) Section 87 of the Act, amended by section 26 of chapter 14 of the statutes of 2021, is again amended by inserting the following paragraph after paragraph *d.1*:

“(d.2) any amount deducted under section 150.2 as a reserve in computing the taxpayer’s income for the preceding taxation year;”.

(2) Subsection 1 applies in respect of a bond issued after 31 December 2000.

**23.** (1) Section 99 of the Act is amended

(1) by replacing subparagraph *i.1* of paragraph *d* by the following subparagraph:

“i.1. for greater certainty, where the property is a passenger vehicle in respect of which paragraph *d.3* or *d.4* applies or a zero-emission passenger vehicle in respect of which paragraph *d.5* applies, the capital cost established under subparagraph *i* must in no case be greater than the proportion referred to in that subparagraph *i* of the capital cost of the property established under paragraph *d.3*, *d.4* or *d.5*, as the case may be;”;

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

“(d.5) where the cost to a taxpayer of a zero-emission passenger vehicle exceeds the prescribed amount, the following rules apply:

i. the capital cost to the taxpayer of the vehicle is deemed to be equal to the prescribed amount, and

ii. for the purposes of subparagraph *c* of the second paragraph of section 93, the proceeds of disposition of the vehicle are deemed to be equal to the amount determined under section 99.2;”.

(2) Subsection 1 has effect from 19 March 2019.

**24.** (1) The Act is amended by inserting the following section after section 99.1:

“**99.2.** The amount to which subparagraph *ii* of paragraph *d.5* of section 99 refers in respect of a zero-emission passenger vehicle of a taxpayer is equal to the amount determined by the formula

$A \times B/C$ .

In the formula in the first paragraph,

(a) *A* is the amount that would, in the absence of subparagraph *ii* of paragraph *d.5* of section 99, be the proceeds of disposition of the vehicle;

(b) B is

i. where the vehicle is disposed of to a person or partnership with which the taxpayer deals at arm's length, the capital cost to the taxpayer of the vehicle, and

ii. in any other case, the cost to the taxpayer of the vehicle; and

(c) C is the cost to the taxpayer of the vehicle.”

(2) Subsection 1 has effect from 19 March 2019.

**25.** (1) Section 112.3.1 of the Act is amended by striking out subparagraph *d* of the first paragraph.

(2) Subsection 1 has effect from 24 October 2012.

**26.** (1) The Act is amended by inserting the following section after section 112.3.1:

**“112.3.2.** If a corporation that is not resident in Canada (in this section referred to as the “original corporation”) and that is governed by the laws of a foreign jurisdiction undergoes a division under those laws that results in all or part of its property and liabilities becoming the property and liabilities of one or more other corporations not resident in Canada (each of which is referred to in this section as a “new corporation”) and, as a consequence of the division, a shareholder of the original corporation acquires one or more shares (in this section referred to as “new shares”) of the capital stock of a new corporation at a particular time, the following rules apply:

(a) except to the extent that any of subparagraphs i to iii of subparagraph *a.1* of the first paragraph of section 112 or subparagraph *b* of that first paragraph applies, without reference to this section, to the acquisition of the new shares

i. in the case where, for each class of shares of the capital stock of the original corporation of which shares are held by the shareholder immediately before the division, new shares are received at the particular time by shareholders of that class on a pro rata basis in respect of all the shares (in this section referred to as the “original shares”) of that class, the following presumptions apply:

(1) at the particular time, the original corporation is deemed to have distributed, and the shareholder is deemed to have received, as a dividend in kind in respect of the original shares, the new shares acquired by the shareholder at that time, and

(2) the amount of the dividend in kind received by the shareholder in respect of an original share is deemed to be equal to the fair market value, immediately after the particular time, of the new shares acquired by the shareholder at the particular time in respect of the original share, and

ii. in any case where subparagraph i does not apply, the original corporation is deemed, at the particular time, to have conferred a benefit on the shareholder equal to the fair market value, at that time, of the new shares acquired by the shareholder as a consequence of the division;

(b) any gain or loss of the original corporation from a distribution of the new shares as a consequence of the division is deemed to be nil; and

(c) each property of the original corporation that becomes at any time property of the new corporation as a consequence of the division is deemed

i. to have been disposed of by the original corporation immediately before that time for proceeds of disposition equal to the property's fair market value, and

ii. to have been acquired by the new corporation at that time at a cost equal to the proceeds of disposition determined in accordance with subparagraph i.”

(2) Subsection 1 applies in respect of a division that occurs after 23 October 2012.

**27.** Section 133.5 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, “performing artist” means an individual who is an artist within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1) and who is engaged in activities as a program host or who performs in a field that is, for the purposes of that Act, any of the following fields of artistic endeavour:

(a) the stage, including the theater, the opera, music, dance and variety entertainment;

(b) multimedia;

(c) the making of films;

(d) dubbing; or

(e) the recording of commercial advertisements.”

**28.** (1) Section 142 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where a taxpayer to whom an amount is owing as proceeds of disposition of depreciable property of a prescribed class of the taxpayer, other than a passenger vehicle to which paragraph *d.3* of section 99 applies or a zero-emission passenger vehicle to which paragraph *d.5* of section 99 applies,



establishes that the amount has become a bad debt in a taxation year, there may be deducted, in computing the taxpayer's income for the year, the lesser of the amount so owing to the taxpayer and the amount by which the capital cost to the taxpayer of that property exceeds the aggregate of the amounts realized by the taxpayer as proceeds of disposition."

(2) Subsection 1 has effect from 19 March 2019.

**29.** (1) The Act is amended by inserting the following section after section 142:

**"142.0.1.** Where a taxpayer to whom an amount is owing as proceeds of disposition of a zero-emission passenger vehicle to which paragraph *d.5* of section 99 applies establishes that the amount has become a bad debt in a taxation year, there may be deducted, in computing the taxpayer's income for the year, the lesser of

(a) the amount that would be determined by the formula in the first paragraph of section 99.2 in respect of the disposition if the amount determined under subparagraph *a* of the second paragraph of that section were the amount owing to the taxpayer; and

(b) the amount by which the capital cost to the taxpayer of the vehicle exceeds the amount that would be determined by the formula in the first paragraph of section 99.2 in respect of the disposition if the amount determined under subparagraph *a* of the second paragraph of that section were the total amount realized by the taxpayer as proceeds of disposition."

(2) Subsection 1 has effect from 19 March 2019.

**30.** (1) The Act is amended by inserting the following section after section 150.1:

**"150.2.** In computing income for a taxation year, a taxpayer may deduct the undepreciated amount at the end of the taxation year in respect of the amount received in excess of the principal amount of a bond (in this section referred to as the "premium") which the taxpayer received as an issuer in the year, or a previous year, for issuing the bond (in this section referred to as the "new bond") if

(a) the terms of the new bond are identical to the terms of bonds previously issued by the taxpayer (in this section referred to as the "old bonds"), except for the date of issuance and total principal amount of the bonds;

(b) the old bonds were part of an issuance (in this section referred to as the "original issuance") of bonds by the taxpayer;

(c) the interest rate on the old bonds was reasonable at the time of the original issuance;

- (d) the new bond is issued on the reopening of the original issuance;
- (e) the amount of the premium at the time of issuance of the new bond is reasonable; and
- (f) the amount of the premium has been included in computing the taxpayer's income for the year or a previous year."

(2) Subsection 1 applies in respect of a bond issued after 31 December 2000.

**31.** (1) Section 157.2.1 of the Act is amended by replacing "paragraph *a* of section 418.7" by "subparagraph *a* of the first paragraph of section 418.7".

(2) Subsection 1 has effect from 21 June 2019.

**32.** The Act is amended by inserting the following section after section 230.0.0.6:

**"230.0.0.7.** For the purposes of subparagraphs i, ii and iv of paragraph *d* of subsection 1 of section 222 and subparagraphs i and iii of paragraph *b* of section 230.0.0.2, an association, university, college, research institute or organization is considered to be recognized by the Minister where such entity qualifies as an eligible public research centre for the purposes of Division II.1 of Chapter III.1 of Title III of Book IX."

**33.** Section 261.4 of the Act is amended

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

"i. subparagraph iii of subparagraph *a* of the second paragraph of section 444 applied,";

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

"i. subparagraph iii of subparagraph *a* of the second paragraph of section 450 applied,".

**34.** (1) Section 333.9 of the Act is amended, in the first paragraph,

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

"(1) under which the vendor or the vendor's eligible corporation disposes of property (other than property to which subparagraph i or subparagraph 2 of this subparagraph ii applies) to the purchaser, or the purchaser's eligible corporation, for consideration that is received or receivable by the vendor, or the vendor's eligible corporation, as the case may be, or";

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

“(1) under which the vendor or the vendor’s eligible corporation disposes of property (other than property to which subparagraph i or subparagraph 2 of this subparagraph ii applies) to the eligible individual, or the eligible individual’s eligible corporation, for consideration that is received or receivable by the vendor, or the vendor’s eligible corporation, as the case may be, or”;

(3) by inserting “where applicable,” before “a valid” in subparagraph *g*.

(2) Subsection 1 applies in respect of a restrictive covenant granted after 15 September 2016.

**35.** (1) Section 336 of the Act is amended

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

“(d) an amount described in any of paragraphs *a*, *c*, *c.1* and *e* to *e.6* of section 311 or in section 311.1 or 311.2, as that section read before being repealed, the amount of any pension, supplement or allowance paid under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9) or the amount of any benefit paid under the Act respecting the Québec Pension Plan (chapter R-9) or a similar plan within the meaning of that Act, received by an individual and included in computing the individual’s income for the year or a preceding taxation year, to the extent of the amount repaid by the individual in the year otherwise than because of Part VII of the Unemployment Insurance Act (Revised Statutes of Canada, 1985, chapter U-1), Part VII of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), Part I.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or section 8 of the Canada Recovery Benefits Act (Statutes of Canada, 2020, chapter 12, section 2), except if the tax, interest and penalties that may reasonably be attributed to that amount have been remitted under section 94.0.4 of the Tax Administration Act (chapter A-6.002);”;

(2) by inserting the following paragraph after paragraph *d.1*:

“(d.1.0.1) any amount the taxpayer is required to pay on or before the taxpayer’s balance-due day for the year as a benefit repayment under section 8 of the Canada Recovery Benefits Act, to the extent that the amount was not deductible in computing the taxpayer’s income for any preceding taxation year;”.

(2) Subsection 1 has effect from 27 September 2020.

**36.** (1) Section 358.0.1 of the Act is amended

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

“iv. the amount determined under the third paragraph, where the individual is attending a secondary school or taking a course offered by an educational institution referred to in section 358.0.2, as a student enrolled in an educational program;”;

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

“i. was paid to enable the individual to perform the duties of an office or employment, to carry on a business either alone or as a partner actively engaged in the business, to carry on research or any similar work in respect of which the individual received a grant, or to attend a secondary school or take a course offered by an educational institution referred to in section 358.0.2, as a student enrolled in an educational program;”;

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

“(b) the product obtained by multiplying \$375 by the number of weeks in the year during which the individual attends the secondary school or takes a course offered by the educational institution; and”.

(2) Subsection 1 applies in respect of an amount paid after 31 December 2019.

**37.** (1) Section 393.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) subparagraph *b* of the first paragraph of section 418.7;”.

(2) Subsection 1 has effect from 21 June 2019.

**38.** (1) The Act is amended by inserting the following section after section 412.1:

“**412.2.** In this chapter, an accelerated Canadian development expense of a taxpayer means any cost or expense incurred by the taxpayer in a taxation year, if

(a) the cost or expense qualifies as a Canadian development expense at the time it is incurred, other than

i. an expense in respect of which the taxpayer is a corporation referred to in section 418.19, and

ii. a cost in respect of a Canadian resource property acquired by the taxpayer, or a partnership of which the taxpayer is a member, from a person or partnership with whom or which the taxpayer does not deal at arm's length;

(b) the cost or expense is incurred after 20 November 2018 and before 1 January 2028, other than expenses deemed to have been incurred on 31 December 2027 because of the application of section 359.8; and

(c) where the Canadian development expense is deemed to be a Canadian development expense incurred by the taxpayer because of the application of paragraph *a* of section 359.5, the cost or expense is an amount renounced under an agreement entered into after 20 November 2018.”

(2) Subsection 1 has effect from 21 June 2019.

**39.** (1) Section 413 of the Act is replaced by the following section:

**“413.** A development corporation carrying on an oil business may deduct, in computing its income for a taxation year, an amount not exceeding the aggregate of its cumulative Canadian development expenses incurred in Québec at the end of the year and the amount by which the aggregate determined under subparagraph i of paragraph *b* of section 418.31.1 in respect of the corporation for the year in relation to its cumulative Canadian development expenses incurred in Québec exceeds the amount that would be determined in respect of the corporation for the year under paragraph *e* of section 330 in relation to such expenses if the aggregate last referred to in that paragraph *e* were not taken into account, and an amount not exceeding the aggregate of

(a) the lesser of

i. the aggregate of its other cumulative Canadian development expenses at the end of the year and the amount by which the aggregate determined under subparagraph i of paragraph *b* of section 418.31.1 in respect of the corporation for the year in relation to its other cumulative Canadian development expenses exceeds the amount that would be determined in respect of the corporation for the year under paragraph *e* of section 330 in relation to such expenses if the aggregate last referred to in that paragraph *e* were not taken into account, and

ii. the amount by which the amount determined under subparagraph ii of subparagraph *a* of the first paragraph of section 418.7 exceeds the amount determined under subparagraph i of that subparagraph *a*;

(b) the lesser of

i. the amount by which the amount determined under subparagraph i of subparagraph *a* exceeds the amount determined under subparagraph ii of that subparagraph *a*, and

ii. the amount by which the aggregate of all amounts each of which is an amount included in computing its income for the year by reason of the disposition, in the year, of a property included in its inventory under section 419, and acquired by the corporation under circumstances described in paragraph *e* of section 395 or 408, or an amount included, in computing its income, under paragraph *e* of section 87 to the extent that such amount relates to that property, exceeds the aggregate of all amounts deducted as a reserve in computing its income for the year under section 153 to the extent that the reserve relates to such property;

(c) 30% of the amount by which the amount determined under subparagraph *i* of subparagraph *b* exceeds the amount determined under subparagraph *ii* of that subparagraph *b*; and

(d) the amount determined by the formula

$$A \times (B - C).$$

Any other taxpayer may deduct, in computing income for a taxation year in respect of an oil business, an amount not exceeding the aggregate of the amounts that would be determined in respect of the taxpayer under subparagraphs *a* to *d* of the first paragraph, if no reference were made to “other” in subparagraph *i* of that subparagraph *a* and to “, other than Canadian development expenses incurred in Québec,” in subparagraph *b* of the third paragraph and subparagraphs *a* to *c* of the fourth paragraph.

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

(a) *A* is

i. where the taxation year ends before 1 January 2024, 15%,

ii. where the taxation year begins before 1 January 2024 and ends after 31 December 2023, the amount determined by the formula

$$15\% (D/E) + 7.5\% (F/E), \text{ and}$$

iii. where the taxation year begins after 31 December 2023, 7.5%;

(b) *B* is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation in the taxation year; and

(c) *C* is the amount determined by the formula

$$(G - H) - (I - J - K).$$

In the formulas in subparagraph ii of subparagraph *a* of the third paragraph and in subparagraph *c* of that paragraph,

(a) D is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation before 1 January 2024 and in the taxation year;

(b) E is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation in the taxation year;

(c) F is the aggregate of all accelerated Canadian development expenses, other than Canadian development expenses incurred in Québec, incurred by the corporation after 31 December 2023 and in the taxation year;

(d) G is the aggregate of the amounts referred to in paragraphs *a* to *j* of section 412 at the end of the taxation year;

(e) H is the aggregate of the amounts referred to in paragraphs *a* to *j* of section 412 at the beginning of the taxation year;

(f) I is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 411 at the end of the taxation year;

(g) J is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 411 at the end of the preceding taxation year; and

(h) K is the amount described in subparagraph *b* of the third paragraph.”

(2) Subsection 1 has effect from 21 June 2019.

**40.** (1) Section 414 of the Act is amended, in the second paragraph,

(1) by replacing the portion before subparagraph i of subparagraph *b* by the following:

“Any other taxpayer may deduct in respect of a mining business, in computing income for a taxation year, the aggregate of the taxpayer’s cumulative Canadian development expenses at the end of the year and the amount by which the aggregate determined under subparagraph i of paragraph *b* of section 418.31.1 in respect of the taxpayer for the year exceeds the amount that would be determined in respect of the taxpayer for the year under paragraph *e* of section 330 if the aggregate last referred to in that paragraph *e* were not taken into account, without exceeding the greater of

(a) the aggregate of the amounts that would be determined in respect of the taxpayer under subparagraphs *a* to *d* of the first paragraph of section 413, if no reference were made to “other” in subparagraph i of that subparagraph *a*

and to “, other than Canadian development expenses incurred in Québec,” in subparagraph *b* of the third paragraph of that section and subparagraphs *a* to *c* of the fourth paragraph of that section; and

(*b*) the amount by which the total of the aggregate of all amounts deducted in computing the taxpayer’s income for the year under section 357 in respect of a Canadian resource property or under section 358 and the aggregate of all amounts deducted for the year under section 88.4 of the Act respecting the application of the Taxation Act (chapter I-4), to the extent that that section refers to subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement), sections 418.16 to 418.19 and section 418.21, that can reasonably be attributed to the amounts referred to in subparagraphs *i* to *iii* for the year, is exceeded by the total, before any deduction under section 88.4 of the Act respecting the application of the Taxation Act or any of sections 359 to 419.6, of”;

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

“*ii.* the aggregate of the amounts included in computing the taxpayer’s income for the year under any of paragraphs *b*, *d* and *e* of section 330, other than any of the amounts referred to in subparagraph *iii*, but to the extent that paragraph *b* of that section refers to section 357, only the amounts deducted in computing the taxpayer’s income under that section 357 for the preceding taxation year in respect of a Canadian resource property may be taken into consideration, and”.

(2) Subsection 1 has effect from 21 June 2019.

**41.** (1) Section 416 of the Act is replaced by the following section:

**“416.** For the purposes of section 413, Canadian development expenses and cumulative Canadian development expenses are incurred in Québec when they concern expenses that would be referred to in section 408 if “in Canada” were replaced wherever it appears in that section by “in Québec” and if paragraph *c* of section 408 applied only to a property which would be referred to in section 370 if “in Canada” were replaced wherever it appears in that section by “in Québec”.”

(2) Subsection 1 has effect from 21 June 2019.

**42.** (1) The Act is amended by inserting the following section after section 418.6.2:

**“418.6.3.** In this chapter, an accelerated Canadian oil and gas property expense of a taxpayer means any cost or expense incurred by the taxpayer in a taxation year, if



(a) the cost or expense qualifies as a Canadian oil and gas property expense at the time it is incurred, other than

i. an expense in respect of which the taxpayer is a corporation referred to in section 418.21, and

ii. a cost in respect of a Canadian resource property acquired by the taxpayer, or a partnership of which the taxpayer is a member, from a person or partnership with whom or which the taxpayer does not deal at arm's length; and

(b) the cost or expense is incurred after 20 November 2018 and before 1 January 2028.”

(2) Subsection 1 has effect from 21 June 2019.

**43.** (1) Section 418.7 of the Act is replaced by the following section:

**“418.7.** A taxpayer may deduct, in computing income for a taxation year, an amount not exceeding the aggregate of

(a) the lesser of

i. the aggregate of the taxpayer's cumulative Canadian oil and gas property expense at the end of the year and the amount by which the aggregate determined under subparagraph i of paragraph c of section 418.31.1 in respect of the taxpayer for the year exceeds the amount that would be determined in respect of the taxpayer for the year under section 418.12 if the aggregate last referred to in that section 418.12 were not taken into account, and

ii. the amount by which the aggregate of all amounts each of which is an amount included in computing the taxpayer's income for the year by reason of the disposition, in the year, of a property included in the taxpayer's inventory under section 419, and acquired by the taxpayer under circumstances described in paragraph c of section 418.2, or an amount included, in computing the taxpayer's income, under paragraph e of section 87 to the extent that such amount relates to that property, exceeds the aggregate of all amounts deducted as a reserve in computing the taxpayer's income for the year under section 153 to the extent that the reserve relates to such property;

(b) 10% of the amount by which the amount determined under subparagraph i of subparagraph a exceeds the amount determined under subparagraph ii of that subparagraph a; and

(c) the amount determined by the formula

$$A \times (B - C).$$

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

(a) A is

i. where the taxation year ends before 1 January 2024, 5%,

ii. where the taxation year begins before 1 January 2024 and ends after 31 December 2023, the amount determined by the formula

$5\% (D/E) + 2.5\% (F/E)$ , and

iii. where the taxation year begins after 31 December 2023, 2.5%;

(b) B is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer in the taxation year; and

(c) C is the amount determined by the formula

$(G - H) - (I - J - K)$ .

In the formulas in subparagraph ii of subparagraph *a* of the second paragraph and in subparagraph *c* of that paragraph,

(a) D is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer before 1 January 2024 and in the taxation year;

(b) E is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer in the taxation year;

(c) F is the aggregate of all accelerated Canadian oil and gas property expenses incurred by the taxpayer after 31 December 2023 and in the taxation year;

(d) G is the aggregate of the amounts referred to in paragraphs *a* to *f* of section 418.6 at the end of the taxation year;

(e) H is the aggregate of the amounts referred to in paragraphs *a* to *f* of section 418.6 at the beginning of the taxation year;

(f) I is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 418.5 at the end of the taxation year;

(g) J is the aggregate of the amounts referred to in paragraphs *a* to *d* of section 418.5 at the end of the preceding taxation year; and

(h) K is the amount described in subparagraph *b* of the second paragraph.”

(2) Subsection 1 has effect from 21 June 2019.

**44.** (1) Section 421.5 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

“**421.5.** For the purposes of this Part, any interest paid or payable for a period by a person on borrowed money used to acquire a passenger vehicle or a zero-emission passenger vehicle or on an amount paid or payable for such an acquisition is deemed, in computing the income of the person for a taxation year, to be the lesser of the amount paid or payable and the amount determined by the formula”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“In the formula in the first paragraph,”.

(2) Paragraph 1 of subsection 1 has effect from 19 March 2019.

**45.** (1) The Act is amended by inserting the following section after section 421.7:

“**421.7.1.** Where a person owns a zero-emission passenger vehicle jointly with one or more other persons, any reference in paragraph *d.5* of section 99 to the prescribed amount and in section 421.5 to the amount of \$250 or such other amount as may be prescribed for the purposes of section 421.5 is to be read as a reference to that proportion of each of those amounts that the fair market value of the first-mentioned person’s right in the vehicle is of the fair market value of the rights in the vehicle of all those persons.”

(2) Subsection 1 has effect from 19 March 2019.

**46.** Section 525.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where section 518 applies in respect of the disposition of depreciable property of a prescribed class of a taxpayer that is a passenger vehicle to which paragraph *d.3* of section 99 applies and the taxpayer and the corporation to which the property is disposed of do not deal with each other at arm’s length, the amount referred to in section 521.2 in respect of the property or, where section 522 applies thereto, the amount agreed on in respect of the property in the prescribed form, is deemed to be equal to the undepreciated capital cost to the taxpayer of the class immediately before the disposition, minus, where applicable, the amount deducted by the taxpayer under paragraph *a* of section 130 in respect of the passenger vehicle in computing the taxpayer’s income for the taxation year in which the passenger vehicle was disposed of by the taxpayer.”

**47.** (1) The Act is amended by inserting the following section after section 525.1:

**“525.2.** Where section 518 applies in respect of the disposition of depreciable property of a prescribed class of a taxpayer that is a zero-emission passenger vehicle to which paragraph *d.5* of section 99 applies and the taxpayer and the corporation to which the property is disposed of do not deal with each other at arm’s length, the amount referred to in section 521.2 in respect of the property or, where section 522 applies thereto, the amount agreed on in respect of the property in the prescribed form, is deemed to be equal to the cost amount to the taxpayer of the vehicle immediately before the disposition.

However, for the purposes of section 41.0.1, the cost to the corporation of the vehicle is deemed to be an amount equal to its fair market value immediately before the disposition.”

(2) Subsection 1 has effect from 19 March 2019.

**48.** (1) Section 614 of the Act is amended by replacing “section 525.1” in subparagraph *i* of subparagraph *a* of the second paragraph by “sections 525.1 and 525.2”.

(2) Subsection 1 has effect from 19 March 2019.

**49.** Section 726.6 of the Act is amended by replacing “désigne” in the portion before subparagraph *i* of subparagraphs *a.0.2* and *a.5* of the first paragraph in the French text by “:”.

**50.** Section 726.29 of the Act is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

“(a) an amalgamation, within the meaning of section 544, an amalgamation by absorption, within the meaning of Division III of Chapter XXI of Title I of the Cooperatives Act (chapter C-67.2), or a winding-up of the cooperative or federation of cooperatives, if, as a consequence of the amalgamation or winding-up, the member receives from another cooperative or federation of cooperatives a new preferred share issued by the other cooperative or federation of cooperatives, as the case may be, to replace the preferred share so disposed of; and”.

**51.** Section 728.0.1 of the Act is amended

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

“ii. the aggregate of the amounts deducted by the taxpayer in computing the taxpayer’s taxable income for the year under sections 726.4.1, 726.4.3 to 726.4.7, 726.28 and 729, and Titles VI.5 and VI.5.1, or that the taxpayer could have so deducted for the year under section 726.4.3 if the taxpayer’s income

had been sufficient for that purpose, and of the amounts deductible in computing the taxpayer's taxable income for the year under any of sections 725, 725.0.3, 725.1.1, 725.1.2, 725.2 to 725.5, 738 to 746 and 845, and";

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

"(b) the amount by which, for the year, in respect of the taxpayer, the total of the aggregate of the amounts determined under paragraphs *a* and *b* of section 28, the portion of the amount determined under section 737.0.1 that does not exceed the amount determined under any of paragraphs *b*, *c*, *c.1*, *c.2* and *d*, as the case may be, of the definition of "additional investment expense" in section 336.5 and the aggregate of all amounts each of which is an amount the taxpayer is required to include in computing the taxpayer's taxable income under section 726.29, exceeds the aggregate of".

**52.** Section 733.0.4 of the Act is repealed.

**53.** (1) Section 740.4.2 of the Act is amended by striking out "because of the synthetic equity arrangement or a specified synthetic equity arrangement" in paragraph *b*.

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable after 26 February 2018.

**54.** (1) Section 740.4.3 of the Act is amended

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

"ii. all or substantially all of the counterparty's or affiliated counterparty's risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2 has not been eliminated and cannot reasonably be expected by it to be eliminated;";

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

"(2) all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2 has not been eliminated and cannot reasonably be expected by it to be eliminated;";

(3) by replacing subparagraph 2 of subparagraph *iii* of paragraph *c* by the following subparagraph:

"(2) all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share during the particular period referred to in section 740.4.2 has not been eliminated and cannot reasonably be expected by it to be eliminated; or".

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable after 26 February 2018.

**55.** (1) Section 740.4.4 of the Act is replaced by the following section:

**“740.4.4.** If, at a time during a particular period referred to in section 740.4.2, a counterparty, specified counterparty, affiliated counterparty or affiliated specified counterparty reasonably expects to become a tax-indifferent investor or, if it has provided a representation described in subparagraph ii of paragraph *a* of section 740.4.3 or subparagraph 2 of subparagraph iii of paragraph *b* or *c* of that section in respect of a share, that all or substantially all of its risk of loss and opportunity for gain or profit in respect of the share will be eliminated, the particular period for which it has provided a representation in respect of the share is deemed to end at that time.”

(2) Subsection 1 applies in respect of a dividend that is paid or becomes payable after 26 February 2018.

**56.** (1) Section 752.0.11.1 of the Act, amended by section 88 of chapter 14 of the statutes of 2021, is again amended by replacing all occurrences of “un infirmier praticien spécialisé” in subparagraph i of paragraph *o.7* and subparagraphs i and ii of paragraph *o.9* in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

**57.** (1) Section 752.0.13.1 of the Act is amended by inserting “or a specialized nurse practitioner” after “physician” in the first paragraph.

(2) Subsection 1 has effect from 25 January 2021.

**58.** (1) Section 752.0.13.1.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“An individual who moves from a former residence situated in Québec at which the individual ordinarily lived to a new residence, at which the individual ordinarily lives, situated in Québec not more than 80 kilometres from a health establishment situated in Québec so that a particular person referred to in section 752.0.13.2 may obtain, at that establishment, medical care not available in Québec within 200 kilometres of the locality in which the former residence of the individual is situated, may deduct from the individual’s tax otherwise payable for a taxation year under this Part an amount equal to the amount obtained by multiplying 20% by the amount of the moving expenses referred to in the second paragraph paid in the year by the individual or the individual’s legal representatives in respect of the move, if the individual files with the Minister the prescribed form whereon a physician or a specialized nurse practitioner certifies that the medical care may reasonably be expected to last at least six months and whereon that same health professional and the director general, or the director general’s delegate in that respect, of a health establishment

that is in the area in which the former residence of the individual is situated certify that care equivalent or virtually equivalent to that obtained is not available in Québec within 200 kilometres of the locality where the former residence of the individual is situated.”

(2) Subsection 1 has effect from 25 January 2021.

**59.** (1) Section 752.0.14 of the Act is amended by replacing all occurrences of “un infirmier praticien spécialisé” in subparagraphs *b* and *b.1* of the first paragraph in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

**60.** (1) Section 752.0.17 of the Act is amended by inserting “or a specialized nurse practitioner” after “physician” in subparagraph ii of subparagraph *b* of the first paragraph.

(2) Subsection 1 has effect from 25 January 2021.

**61.** (1) Section 752.0.18 of the Act is amended by replacing “un infirmier praticien spécialisé” in the third paragraph in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

**62.** (1) Section 752.0.18.10 of the Act is amended by replacing the portion of paragraph *a* before subparagraph i by the following:

“(a) the amount obtained by multiplying 8% by the amount by which the total of the amount deemed to have been paid by the individual under subsection 1 of section 122.91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the year and the amount determined for the year under subparagraph *a* of the first paragraph of section 752.0.18.13.1 is exceeded by the aggregate of”.

(2) Subsection 1 has effect from 1 January 2019.

**63.** Section 766.3.3 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph ii of paragraph *e* of the definition of “split income” in the first paragraph by the following subparagraph:

“(2) a property in respect of which the conditions of the third paragraph are met.”;

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

“The conditions to which subparagraph 2 of subparagraph ii of paragraph *e* of the definition of “split income” in the first paragraph refers in respect of a property are as follows:

(a) the property is an interest in a partnership, an interest as a beneficiary under a trust (other than a mutual fund trust or a trust described in section 851.25) or a debt obligation (other than a debt obligation described in subparagraph ii of paragraph *d* of the definition of “split income”); and

(b) either an amount is included, in respect of the property, in the individual’s split income for the year or an earlier taxation year, or all or any part of the fair market value of the property, immediately before the disposition referred to in subparagraph 1 or 2 of subparagraph i of paragraph *e* of the definition of “split income”, is derived, directly or indirectly, from a share described in subparagraph 1 of subparagraph ii of that paragraph *e*.”

**64.** Section 771.2.1.2.2 of the Act, amended by section 92 of chapter 14 of the statutes of 2021, is again amended by replacing the third paragraph by the following paragraph:

“For the purposes of the first paragraph,

(a) where the number of days in the partnership’s fiscal period is less than 365, the number of remunerated hours determined in respect of the partnership’s employees in the fiscal period is deemed to be equal to the product obtained by multiplying that number otherwise determined by the proportion that 365 is of the number of days in the fiscal period; and

(b) where the period that begins on 15 March 2020 and ends on 29 June 2020 (in this subparagraph referred to as the “period of closure”) is included, in whole or in part, in the partnership’s fiscal period, the number of remunerated hours determined in respect of the partnership’s employees in the fiscal period is deemed to be equal to the product obtained by multiplying that number, otherwise determined and without reference to subparagraph *a*, by the proportion that 365 is of the amount by which the number of days in the fiscal period exceeds the number of days in the period of closure that are included in the fiscal period.”

**65.** (1) Section 772.2 of the Act is amended by replacing “776.1.35” in the definition of “tax otherwise payable” by “776.1.41”.

(2) Subsection 1 has effect from 1 January 2021.



**66.** (1) Section 776.1.27 of the Act is amended by replacing the definition of “non-government assistance” by the following definition:

““non-government assistance” means an amount that would be included in computing a taxpayer’s income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs *i* to *iii* and *v*, except a deduction under this Title in computing tax payable under this Part;”.

(2) Subsection 1 applies in respect of an amount of assistance granted after 6 November 2020.

**67.** (1) The Act is amended by inserting the following Title after section 776.1.35:

**“TITLE III.6**

**“TAX CREDIT TO FOSTER SYNERGY BETWEEN QUÉBEC BUSINESSES**

**“776.1.36.** In this Title,

“authorized investment certificate” held by a corporation means a certificate that was issued to the corporation for the purposes of this Title;

“eligible investment” of a qualified investor for a taxation year in a corporation in relation to an authorized investment certificate held by the corporation means the aggregate of all amounts each of which is an amount paid in the year to the corporation by the qualified investor for the acquisition, in the year, of a share of the capital stock of the corporation in relation to that certificate, where

(a) the share issued to the qualified investor, at the time of acquisition, is a common share having full voting rights under all circumstances;

(b) the share is acquired by the qualified investor as first purchaser;

(c) the share is fully paid-up, at the time of acquisition, for consideration in money equal to its fair market value at that time;

(d) the authorized investment certificate is valid at the time the share is issued;

(e) the qualified investor disposed of no other share of the capital stock of the corporation on the day the share was issued or in the 24 months preceding that day;

(f) the qualified investor and the corporation are dealing at arm’s length with each other at the time the share is issued;

(g) the qualified investor and the corporation are not associated with each other in the year; and

(h) the qualified investor neither disposed of nor exchanged the share in the year, except in the following cases:

- i. bankruptcy or insolvency of the qualified investor or the corporation,
- ii. unilateral redemption of the share by the corporation, or
- iii. redemption of the share by the corporation at the qualified investor's request where the law confers on the qualified investor the right to demand that all its shares be redeemed;

“excluded investor” for a taxation year means

- (a) a specified financial institution at any time in the year;
  - (b) an investment corporation for the year;
  - (c) a mortgage investment corporation for the year;
  - (d) a mutual fund corporation at any time in the year;
  - (e) a corporation whose principal business for the year is
    - i. the leasing, rental, development or sale of immovable property owned by it,
    - ii. the making of loans or investment of funds in the form of shares of the capital stock of other corporations, notes, hypothecary claims, mortgages, debentures, bills, bonds or other similar obligations, or
    - iii. any combination of the activities described in subparagraphs i and ii;
  - (f) a corporation that is exempt from tax for the year under Book VIII; or
  - (g) a corporation that would be exempt from tax for the year under section 985, but for section 192;
- “qualified investor” for a taxation year means a corporation (other than an excluded investor for the year) that, in the year, carries on a business in Québec and has an establishment in Québec;

“unused portion of the tax credit” of a qualified investor for a taxation year means the amount by which the maximum amount that the qualified investor could deduct under section 776.1.38 for the year if it had sufficient tax payable under this Part for that year exceeds the tax payable by the qualified investor for the year under this Part, determined before the application of that section and of the second paragraph of section 776.1.39.

For the purposes of the definition of “eligible investment” in the first paragraph, the amount of a qualified investor’s eligible investment for a taxation year in a corporation in relation to an authorized investment certificate may not be greater than the amount by which the lesser of the amount of the authorized investment specified in the authorized investment certificate of which the qualified investor obtained a copy in accordance with subparagraph *b* of the second paragraph of section 776.1.38 and the portion of such an amount that the corporation assigned to the qualified investor exceeds the amount of the qualified investor’s eligible investment for a preceding taxation year in the corporation in relation to the authorized investment certificate.

**“776.1.37.** For the purposes of this Title and Part III.6.7, where a qualified investor has an eligible investment for a taxation year in a particular corporation in relation to an authorized investment certificate, the particular corporation is amalgamated with one or more other corporations, and the qualified investor receives a share of the capital stock of the corporation resulting from the amalgamation (in this section referred to as the “new share”) in exchange for a share of the capital stock of the particular corporation that was acquired in connection with the eligible investment (in this section referred to as the “exchanged share”), the new share is deemed to be the same share as the exchanged share, provided the new share is a common share having full voting rights under all circumstances and the qualified investor receives no other consideration for the new share.

**“776.1.38.** A qualified investor for a taxation year that, on or before the day that is 12 months after the qualified investor’s filing-due date for that year, encloses the documents described in the second paragraph with the fiscal return it is required to file under section 1000 for the year may deduct from its tax payable under this Part for that year, determined before the application of this section and of the second paragraph of section 776.1.39, an amount equal to 30% of the lesser of \$750,000 and the aggregate of all amounts each of which is its eligible investment for the year in a corporation in relation to an authorized investment certificate.

The documents to which the first paragraph refers are the following:

- (a) the prescribed form containing prescribed information;
- (b) a copy of the authorized investment certificate relating to each of the qualified investor’s eligible investments for the year in a corporation; and
- (c) a written confirmation from the authorized representative of the corporation holding the authorized investment certificate referred to in subparagraph *b* specifying the amount received from the qualified investor for the issue of shares of the capital stock of the corporation in relation to the certificate, the issue date of the shares and the portion of the amount of the authorized investment specified in the certificate that was assigned by the corporation to the qualified investor.

**“776.1.39.** A qualified investor for a taxation year may deduct from its tax payable under this Part for the year, determined before the application of this Title, the unused portions of the tax credit of the qualified investor for the 20 taxation years that precede that taxation year.

Similarly, a qualified investor for a taxation year ending after 31 December 2020 may deduct from its tax payable under this Part for that taxation year, determined before the application of this paragraph, the unused portions of the tax credit of the qualified investor for the three taxation years that follow that taxation year.

**“776.1.40.** No amount is deductible under section 776.1.39 in respect of an unused portion of the tax credit for a taxation year until the unused portions of the tax credit for the preceding taxation years that are deductible have been deducted.

In addition, an unused portion of the tax credit may be deducted for a taxation year under section 776.1.39 only to the extent that it exceeds the aggregate of the amounts deducted in its respect for the preceding taxation years under that section.

**“776.1.41.** For the purpose of computing the amount that a corporation may deduct under section 776.1.39 for a particular taxation year described in the second paragraph and a subsequent taxation year, in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the particular taxation year, the unused portion of the tax credit of the corporation, otherwise determined, is to be reduced by the amount determined under the third paragraph where, in relation to an eligible investment that the corporation made in another corporation in the particular preceding year,

(a) the corporation and the other corporation are associated with each other in the particular year; or

(b) in the particular year, the corporation disposed of or exchanged a share of the capital stock of the other corporation acquired in connection with the eligible investment, otherwise than by reason of the corporation's or the other corporation's bankruptcy or insolvency, the unilateral redemption of the share by the other corporation, or the redemption of the share by the other corporation at the corporation's request where the law confers on it the right to demand that all its shares be redeemed.

The particular taxation year to which the first paragraph refers is

(a) in the case provided for in subparagraph *a* of the first paragraph, a taxation year that begins in the 48-month period following the end of the taxation year in which a share was acquired in connection with the eligible investment; or

(b) in the case provided for in subparagraph *b* of the first paragraph, the taxation year that includes the day on which the corporation disposed of or exchanged the share, provided that day occurs in the 60-month period that begins on the day on which the share is issued.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.38 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year exceeds

(a) in the case provided for in subparagraph *a* of the first paragraph, the aggregate of

i. the maximum amount that the corporation could have deducted under section 776.1.38 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if no reference were made to any particular eligible investment of the corporation in a corporation with which it becomes associated, under circumstances described in the first paragraph, at any time in the particular year, and

ii. any portion—that may reasonably be considered as relating to a particular eligible investment—of the aggregate of all amounts each of which is a tax that the corporation would be required to pay for the particular taxation year, or would have been required to pay for a preceding taxation year, if the amount determined under subparagraph *b* of the second paragraph of sections 1129.27.28 and 1129.27.29 were nil; or

(b) in the case provided for in subparagraph *b* of the first paragraph, the aggregate of

i. the maximum amount that the corporation could have deducted under section 776.1.38 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if, for the purposes of the definition of “eligible investment” in the first paragraph of section 776.1.36 for the preceding taxation year, no reference were made to any amount paid for the acquisition of a share referred to in that subparagraph *b* of the capital stock of another corporation, unless section 1129.27.29 applies to the corporation for the particular taxation year or applied to the corporation for a taxation year preceding the particular year, and

ii. any portion—that may reasonably be considered as relating to an eligible investment for the particular preceding taxation year—of the aggregate of all amounts each of which is a tax that the corporation would be required to pay for the particular taxation year, or would have been required to pay for a preceding taxation year, if the amount determined under subparagraph *b* of the second paragraph of section 1129.27.28 were nil.

For the purpose of computing the amount that the corporation may deduct under section 776.1.39 for the particular taxation year in respect of the unused portion of the tax credit of the corporation for a taxation year other than the particular preceding taxation year, the corporation is deemed to have deducted under that section for the taxation years preceding the particular taxation year in respect of the unused portions of the tax credit of the corporation for the taxation years other than the particular preceding taxation year that are deductible for the particular taxation year, in addition to any other amount deducted or deemed to be deducted, an amount equal to the amount by which the amount determined under subparagraph *a* or *b* of the third paragraph, as the case may be, exceeds the amount by which the unused portion of the tax credit of the corporation for the particular preceding taxation year, determined before the application of this section, exceeds the aggregate of the amounts deducted by the corporation under section 776.1.39 for the taxation years preceding the particular taxation year in respect of the unused portion of the tax credit.”

(2) Subsection 1 applies in respect of an eligible investment made after 31 December 2020.

**68.** (1) Section 776.41.21 of the Act is amended by replacing subparagraph *i* of subparagraph *a* of the second paragraph by the following subparagraph:

“*i.* for a taxation year subsequent to the taxation year 2013, the amount obtained by multiplying 8% by the amount by which the amount deemed to have been paid by the individual under subsection 1 of section 122.91 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the year is exceeded by the aggregate of all amounts each of which is either the amount of the person’s tuition fees that are paid in respect of the year and referred to in subparagraph *i* of paragraph *a* of section 752.0.18.10 or the amount of the person’s examination fees that are paid in respect of the year and referred to in any of subparagraphs *ii* to *iv* of that paragraph *a*, or”.

(2) Subsection 1 has effect from 1 January 2019.

**69.** Section 851.30 of the Act is amended by replacing “à même” in the portion before the formula in the first paragraph in the French text by “sur”.

**70.** (1) Section 851.31 of the Act is replaced by the following section:

**“851.31.** If, for a taxation year, a trust referred to in section 851.25, in respect of a congregation, makes the election referred to in the first paragraph of section 851.28, the following rules apply:

(*a*) the member of each family at the end of the taxation year (referred to as a “designated member” for the purposes of subsection 2 of section 143 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the trust for the year) is deemed to have supported the other

members of the family during the year and the other members of the family are deemed to have been wholly dependent on the designated member for support during the year; and

(b) if the trust earns income from a business in the taxation year, the portion of the amount payable in the year to a particular participating member of the congregation out of the income of the trust under section 851.30 that can reasonably be considered to relate to that income from a business is deemed to be income from a business carried on by the particular participating member.”

(2) Subsection 1 applies from the taxation year 2014.

**71.** (1) Section 905.0.3 of the Act is amended by replacing “un infirmier praticien spécialisé” in the portion of the definition of “année déterminée” in the first paragraph before paragraph *a* in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

**72.** (1) Section 905.0.4.1 of the Act is amended by replacing “un infirmier praticien spécialisé” and “l’infirmier praticien spécialisé” in the first paragraph in the French text by “une infirmière praticienne spécialisée” and “l’infirmière praticienne spécialisée”, respectively.

(2) Subsection 1 has effect from 25 January 2021.

**73.** Section 961.17 of the Act is amended by striking out “separation” in the portion of subparagraph *b* of the second paragraph before subparagraph *i*.

**74.** Section 965.0.9 of the Act is amended by striking out “separation” in paragraph *b*.

**75.** Section 965.0.35 of the Act is amended by striking out “separation” in subparagraph *ii* of paragraph *b*.

**76.** (1) Section 985.1 of the Act is amended

(1) by inserting “, l’expression” after “chapitre” in the portion before paragraph *a* in the French text;

(2) by inserting the following paragraph before paragraph *a*:

“(0.a) “charitable activities” includes public policy dialogue and development activities carried on in furtherance of a charitable purpose;”;

(3) by inserting the following paragraph after paragraph *c*:

“(c.1) “charitable purposes” includes the disbursement of funds to a qualified donee;”;

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

“(d) “charitable foundation” means a corporation or trust, other than a charitable organization, constituted and operated exclusively for charitable purposes, if no part of the income of such corporation or trust is payable to, or is otherwise available for the personal benefit of, any proprietor, member, shareholder, trustee or settlor of the corporation or trust;”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case they have effect from 1 January 2008.

(3) Paragraphs 3 and 4 of subsection 1 have effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case they have effect from 29 June 2012.

**77.** (1) Section 985.1.2 of the Act is amended by inserting the following paragraph after paragraph *a*:

“(a.1) the organization is constituted and operated exclusively for charitable purposes;”.

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 1 January 2008.

**78.** (1) Section 985.2 of the Act is amended by replacing paragraphs *b* to *d* by the following paragraphs:

“(b) in a taxation year, it disburses part of its income to qualified donees and the amount of such disbursement does not exceed 50% of its income for that year;

“(c) it disburses part of its income to a registered charity that is deemed to be a charity associated with it under section 985.3; or

“(d) it pays to a qualified donee an amount that is not paid out of the income of the charitable organization.”

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 29 June 2012.

**79.** (1) Sections 985.2.1 to 985.2.4 of the Act are replaced by the following sections:

**“985.2.1.** For the purposes of paragraph *b* of sections 985.6 and 985.7, subparagraph *b* of the first paragraph of section 985.8 and section 985.21, a designated gift is deemed to be neither an amount expended in a taxation year on charitable activities nor a gift made to a qualified donee.



**“985.2.2.** The Minister may, on application made to the Minister in prescribed form by a registered charity, specify an amount in respect of the charity for a taxation year and, for the purposes of paragraph *b* of sections 985.6 and 985.7 and subparagraph *b* of the first paragraph of section 985.8, that amount is deemed to be an amount expended by the charity in the year on charitable activities carried on by it.

**“985.2.3.** For the purposes of paragraph *d* of section 985.1, where a corporation or trust devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office, it is deemed not to be constituted and operated exclusively for charitable purposes.

**“985.2.4.** For the purposes of paragraph *g* of section 985.1, where an organization devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office, it is deemed not to be constituted and operated exclusively for charitable purposes.”

(2) Subsection 1, where it replaces sections 985.2.1, 985.2.3 and 985.2.4 of the Act, has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 1 January 2008.

**80.** (1) Section 985.2.5 of the Act is repealed.

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 29 June 2012.

**81.** (1) The Act is amended by inserting the following section after section 985.2.5:

**“985.2.6.** Subject to sections 985.2.3 and 985.2.4, public policy dialogue and development activities carried on by an organization, corporation or trust in support of its stated purposes are deemed to be carried on exclusively in furtherance of those purposes.”

(2) Subsection 1 has effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018, in which case it has effect from 1 January 2008.

**82.** Section 985.20 of the Act is replaced by the following section:

**“985.20.** Where a registered charity has expended a disbursement excess for a taxation year, the charity may, for the purpose of determining whether it complies with the requirements of paragraph *b* of section 985.6 or 985.7 or subparagraph *b* of the first paragraph of section 985.8, as the case may be, for the immediately preceding taxation year of the charity and five or less of its immediately subsequent taxation years, include, in computing the amounts

expended for charitable activities carried on by it and by way of gifts made by it to qualified donees, such portion of the disbursement excess for that taxation year as was not so included under this section for a previous taxation year.”

**83.** (1) Section 985.23.5 of the Act is replaced by the following section:

**“985.23.5.** A Canadian amateur athletic association or a Québec amateur athletic association that devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office is deemed not to devote that part of its resources to its exclusive purpose and exclusive function.”

(2) Subsection 1 has effect from 14 September 2018, except in respect of an association that is a registered Canadian amateur athletic association or a registered Québec amateur athletic association on 14 September 2018, in which case it has effect from 1 January 2012.

**84.** (1) The Act is amended by inserting the following chapter after section 985.26:

#### **“CHAPTER III.2.1**

##### **“REGISTERED JOURNALISM ORGANIZATIONS**

**“985.26.1.** Subject to the Minister’s power to revoke registration, a journalism organization validly registered as such under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is deemed to be also registered as such with the Minister.

**“985.26.2.** A registered journalism organization shall, within six months from the end of each of its taxation years and without notice or demand, file with the Minister an information return for the year in the prescribed form containing prescribed information.

**“985.26.3.** A registered journalism organization is exempt from tax.”

(2) Subsection 1 has effect from 1 January 2020.

**85.** (1) Section 985.36 of the Act is amended by replacing the definition of “recognized political education organization” in the first paragraph by the following definition:

““recognized political education organization” means a non-profit organization recognized by the Minister, on the recommendation of the Minister Responsible for Democratic Institutions and Electoral Reform, as having the mission to promote Québec sovereignty or Canadian unity through educational means and whose recognition is in force, other than a registered charity or a political party or an authority of such a party;”.

(2) Subsection 1 has effect from 19 August 2020.

**86.** (1) Section 999.2 of the Act is amended by inserting the following paragraph after paragraph *d*:

“(d.1) a registered journalism organization;”.

(2) Subsection 1 has effect from 1 January 2020.

**87.** (1) Section 999.3 of the Act is amended, in the first paragraph,

(1) by inserting “or a registered journalism organization” after “municipality” in subparagraph *c*;

(2) by replacing subparagraph *d* by the following subparagraph:

“(d) where the donee is a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, the donee devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office;”;

(3) by striking out subparagraphs *e* and *f*.

(2) Paragraph 1 of subsection 1 has effect from 1 January 2020.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 14 September 2018, except in respect of an organization, corporation or trust that is a registered charity on 14 September 2018 and in respect of an association that is a registered Canadian amateur athletic association or a registered Québec amateur athletic association on that date, in which case they have effect from 29 June 2012.

**88.** (1) Section 999.3.1 of the Act is replaced by the following section:

**“999.3.1.** Where a registered charity, a registered Canadian amateur athletic association, a registered Québec amateur athletic association or a registered journalism organization fails to provide information in a prescribed form filed under section 985.22, 985.23.7 or 985.26.2, as the case may be, the Minister may give notice by registered mail to the charity, association or organization that its authority to issue a receipt in accordance with the regulations is suspended as of the eighth day that follows the day on which the notice is sent until such time as the Minister notifies the charity, association or organization that the Minister has received the required information in prescribed form.”

(2) Subsection 1 has effect from 1 January 2020.

**89.** (1) Section 1012.1 of the Act, amended by section 119 of chapter 14 of the statutes of 2021, is again amended by inserting the following paragraph after paragraph *d.1.0.0.3*:

“(d.1.0.0.4) section 776.1.39 in respect of the unused portion of the tax credit, within the meaning of section 776.1.36, for a subsequent taxation year;”.

(2) Subsection 1 has effect from 1 January 2021.

**90.** (1) The Act is amended by inserting the following section after section 1012.1.3:

**“1012.1.4.** Where section 1012 does not apply to a corporation, in relation to a particular taxation year, in respect of a particular amount referred to in paragraph *d.1.0.0.4* of section 1012.1 relating to the unused portion of the tax credit, within the meaning of section 776.1.36, of the corporation for a subsequent taxation year but would apply to the corporation if it were read without reference to “, on or before the taxpayer’s filing-due date for the subsequent taxation year in respect of that amount,”, section 1012 is, in relation to the particular taxation year and in respect of the particular amount, to be read as follows:

**“1012.** If a corporation has filed for a particular taxation year the fiscal return required by section 1000 and, in a subsequent taxation year, a particular amount referred to in paragraph *d.1.0.0.4* of section 1012.1, in respect of the unused portion of the tax credit, within the meaning of section 776.1.36, of the corporation for the subsequent taxation year is claimed as a deduction in computing the corporation’s tax payable for the particular taxation year by filing with the Minister, on or before the day that is 12 months after the corporation’s filing-due date for the subsequent taxation year, a prescribed form amending the fiscal return for the particular taxation year, the Minister shall, despite sections 1010 to 1011, for any relevant taxation year, other than a taxation year preceding the particular taxation year, redetermine the corporation’s tax to take into account the particular amount so claimed as a deduction.””

(2) Subsection 1 has effect from 1 January 2021.

**91.** (1) Section 1029.6.0.0.1 of the Act, amended by section 121 of chapter 14 of the statutes of 2021, is again amended

(1) by replacing the definition of “non-government assistance” in the first paragraph by the following definition:

““non-government assistance” means an amount that would be included in computing a taxpayer’s income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs *i* to *iii* and *v*;”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“For the purposes of Divisions II.4 to II.6.0.8, II.6.0.9.1 to II.6.0.11, II.6.2, II.6.4.2.1, II.6.5, II.6.5.7 to II.6.5.9, II.6.6.6.1 to II.6.15 and II.23 to II.27, the following rules apply;”;

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

“(b) in the case of each of Divisions II.4.2, II.5.1.1 to II.5.1.3, II.5.2, II.6.0.1.8, II.6.0.1.10, II.6.0.1.11, II.6.0.10, II.6.0.11, II.6.2, II.6.4.2.1, II.6.5, II.6.5.7 to II.6.5.9, II.6.6.6.1, II.6.6.6.2, II.6.14.3 to II.6.14.5 and II.27, government assistance or non-government assistance does not include an amount deemed to have been paid to the Minister for a taxation year under that division;”;

(4) by inserting the following subparagraph after subparagraph *c* of the second paragraph:

“(c.1) in the case of Division II.6.0.0.1, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division, or

ii. the amount of financial assistance granted by the Société de développement des entreprises culturelles;”;

(5) by adding the following subparagraph at the end of subparagraph *e.2* of the second paragraph:

“iii. the amount of financial assistance granted by the Société de développement des entreprises culturelles;”;

(6) by replacing subparagraph *iv* of subparagraph *f* of the second paragraph by the following subparagraph:

“iv. the amount of financial assistance granted by the Société de développement des entreprises culturelles;”;

(7) by replacing “to II.6.0.1.6” in the portion of subparagraph *h* of the second paragraph before subparagraph *i* by “, II.6.0.1.3”;

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

“Subject to subparagraphs *c* to *f* of the second paragraph, government assistance includes the amount of any financial contribution in respect of a property that is a Québec film production, within the meaning of the first paragraph of section 1029.8.34, a qualified production, within the meaning of

the first paragraph of section 1029.8.36.0.0.1 or 1029.8.36.0.0.4, a qualified low-budget production, within the meaning of the first paragraph of section 1029.8.36.0.0.4, a qualified property, within the meaning of the first paragraph of section 1029.8.36.0.0.7, a qualified performance, within the meaning of the first paragraph of section 1029.8.36.0.0.10, an eligible work or an eligible group of works, within the meaning of the first paragraph of section 1029.8.36.0.0.13, that a corporation has received, is entitled to receive or may reasonably expect to receive from a government, municipality or other public authority, or a person or partnership that pays that contribution in circumstances where it is reasonable to conclude that the person or partnership would not have paid the contribution but for the amount that the person or partnership or another person or partnership received from a government, municipality or other public authority.”

(2) Paragraph 1 of subsection 1 applies in respect of an amount of assistance granted after 6 November 2020.

(3) Paragraph 3 of subsection 1, where it strikes out “II.6.0.0.1” in subparagraph *b* of the second paragraph of section 1029.6.0.0.1 of the Act, and paragraphs 4 to 6 and 8 of subsection 1 apply in respect of an amount of assistance granted after 31 March 2020.

**92.** Section 1029.6.0.1 of the Act, amended by section 122 of chapter 14 of the statutes of 2021, is again amended by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) where, in respect of a particular expenditure or particular costs, an amount is deducted in computing a taxpayer’s tax payable for a taxation year, is deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 to II.6.5.9 and II.6.14.2 to II.6.15 to have been paid to the Minister by the taxpayer, or is deemed under section 34.1.9 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, no other amount may be deemed to have been paid to the Minister by the taxpayer for any taxation year under any of those divisions, or be deemed to have been an overpayment to the Minister by the taxpayer under that section 34.1.9, in respect of all or part of a cost, an expenditure or costs included in the particular expenditure or the particular costs, except for, in the case of an amount deducted in computing a taxpayer’s tax payable for a taxation year under Title III.4 of Book V, an amount deemed to have been paid by the taxpayer for the year under Division II.6.0.1.9;

“(b) where it may reasonably be considered that all or a portion of a consideration paid or payable by a person or partnership under a particular contract relates to a particular expenditure or to particular costs and that the person or a member of the partnership may, for a taxation year, be deemed to have paid an amount to the Minister under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15, in respect of that expenditure or those costs, as the case may be, no amount may be deemed to have been paid to the Minister by another taxpayer for any taxation year under any of those divisions, or be

deemed to have been an overpayment to the Minister by another taxpayer under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec, in respect of all or part of a cost, an expenditure or costs incurred in performing the particular contract or any contract derived therefrom, that may reasonably be considered to relate to the particular expenditure or particular costs;"

**93.** Section 1029.6.0.1.2.1 of the Act is replaced by the following section:

**"1029.6.0.1.2.1.** For the purposes of subparagraphs *a* and *b* of the first paragraph of section 1029.6.0.1, a particular expenditure or particular costs, in respect of which a particular amount is or may be deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by a taxpayer, or by a person or a member of a partnership, as the case may be, for a taxation year, or is deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, include the aggregate of the expenditures and costs taken into account, or to be taken into account, as the case may be, in computing the amount used as a basis for computing the particular amount."

**94.** Section 1029.6.0.1.2.2 of the Act is amended

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

"*i.* by reason of subparagraph *b* of the first paragraph of section 1029.6.0.1, no amount may, in respect of all or part of a cost, an expenditure or costs that constitute only a portion of the initial expenditure (in this section referred to as the "portion not qualifying for a tax credit"), be deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by a taxpayer for a taxation year, or be deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, or";

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

"(*b*) but for this section and section 1029.6.0.1.2.3, a particular amount would be, in respect of the portion of the initial expenditure (in subparagraph *c* and the second paragraph referred to as the "portion qualifying for a tax credit") that, where applicable, exceeds the portion not qualifying for a tax credit thereof, deemed under any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by the taxpayer for the year, or deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec to have been an overpayment to the Minister by the taxpayer; and

"(*c*) the portion qualifying for a tax credit of the initial expenditure is an expenditure in respect of which a particular maximum amount, which would correspond to a particular limit, in dollars, established on an annual, weekly

or hourly basis, or which, where applicable, would be obtained by multiplying, before the application of section 1029.6.0.1.2.3, that particular limit by a proportion or, successively, by more than one proportion, would be provided for by the division referred to in subparagraph *b* for the purpose of determining the amount used as a basis for computing the particular amount referred to in that subparagraph *b*.”;

(3) by striking out “or Division II.6.0.1.6,” in the second paragraph.

**95.** Section 1029.6.0.1.2.3 of the Act is amended

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

“(b) relate to an activity that is eligible, for the purposes, for the year, of any of Divisions II to II.6.2, II.6.5, II.6.5.7 and II.6.14.2 to II.6.15 in respect of the taxpayer, such division being in this section referred to as the “applicable division”, and for the purposes, for any taxation year, of one or more other divisions among those divisions, each division then applicable, if any, being in this section referred to as the “applicable division”, or of Division II.6.6.1 or II.6.6.2, in respect of the taxpayer;”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) if a period is attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that applicable division, the portion of that expenditure that does not relate to that period is not to be taken into account;

“(b) if no period is attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that applicable division, no portion of that expenditure is to be taken into account; and”;

(3) by replacing subparagraphs *i* and *ii* of subparagraph *c* of the second paragraph by the following subparagraphs:

“i. if the second paragraph of section 1029.6.0.1.2.2 applies for the purposes, in respect of the expenditure entitling to more than one tax credit or of part of that expenditure, of that applicable division, the product obtained by multiplying the maximum amount then determined under that second paragraph in relation to that division by the proportion, not exceeding 1, that the period that is attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that division is of the part of the period to which the expenditure entitling to more than one tax credit is attributable that was considered as a numerator in the proportion referred to in that second paragraph in relation to that division, and



“ii. if subparagraph i does not apply, the product obtained by multiplying that maximum amount, otherwise determined, by the proportion that the period attributed for the purposes, in respect of the expenditure entitling to more than one tax credit, of that applicable division, is of the part of the period to which the expenditure entitling to more than one tax credit is attributable that may reasonably be considered, for the purposes of that division, as having been devoted to the activity referred to in subparagraph *b* of the first paragraph in relation to that expenditure.”

**96.** Section 1029.6.0.1.2.4 of the Act is amended by replacing the portion before subparagraph *b* of the first paragraph by the following:

**“1029.6.0.1.2.4.** For the purposes of Divisions II.6.6.6.1 and II.6.6.6.2, the following rules apply:

(a) an expenditure, in respect of which no amount may, because of subparagraph *b* of the first paragraph of section 1029.6.0.1, be deemed under any of Divisions II to II.6.2, II.6.5 and II.6.14.2 to II.6.15 to have been paid to the Minister by a corporation for a taxation year, must, where it is a salary or wages paid by the corporation, be considered to be included in computing an expenditure in respect of which the corporation is deemed to have paid an amount to the Minister under this chapter for any taxation year;”.

**97.** (1) Section 1029.6.0.1.7 of the Act, amended by section 123 of chapter 14 of the statutes of 2021, is again amended by replacing the portion before paragraph *a* by the following:

**“1029.6.0.1.7.** In determining, for the purposes of this chapter, whether a person or a group of persons controls a corporation, whether persons or partnerships are related to each other or are not dealing with each other at arm’s length, whether a corporation or a partnership is associated with another corporation or partnership or whether a corporation is exempt from tax, the following rules apply:”.

(2) Subsection 1 applies to a taxation year or fiscal period that ends after 26 March 2015.

**98.** Section 1029.6.0.1.8 of the Act is replaced by the following section:

**“1029.6.0.1.8.** For the purposes of Divisions II, II.1, II.2.1, II.3.0.1, II.6 to II.6.0.0.5, II.6.0.1.2 to II.6.0.2, II.6.2, II.6.5, II.6.6.6.1, II.6.6.6.2 and II.6.15 and for the purpose of determining the salaries or wages a person, a partnership or any other entity has incurred or paid in respect of the person’s, partnership’s or entity’s employees for a particular period for particular activities or duties, the Minister may take into account the remuneration that would not otherwise be included in those salaries or wages that the person, partnership or entity has incurred or paid in respect of an employee while the employee was temporarily absent from the employee’s employment for reasons the Minister considers reasonable.”

**99.** Section 1029.6.0.1.8.1 of the Act is amended by striking out “1029.8.10, 1029.8.11,” in the second paragraph.

**100.** (1) Section 1029.6.0.6 of the Act, amended by section 124 of chapter 14 of the statutes of 2021, is again amended by striking out subparagraph *n* of the fourth paragraph.

(2) Subsection 1 has effect from 31 December 2019.

**101.** (1) Section 1029.6.0.7 of the Act, amended by section 125 of chapter 14 of the statutes of 2021, is again amended by replacing “*c*, *k* and *n*” in the second paragraph by “*c* and *k*”.

(2) Subsection 1 has effect from 2 June 2021. In addition, where section 1029.6.0.7 of the Act applies after 30 December 2019, the second paragraph of that section is to be read as if “*h*, *k* and *n*” were replaced by “*h* and *k*”.

**102.** Section 1029.7 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the third paragraph by the following subparagraph:

“ii. all or part of an amount that can reasonably be considered to be an expenditure in respect of scientific research and experimental development made in Québec by virtue of an agreement in respect of which section 1029.8.16.1.4 applies,”.

**103.** Section 1029.8 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the third paragraph by the following subparagraph:

“ii. all or part of an amount that can reasonably be considered to be an expenditure in respect of scientific research and experimental development made in Québec by virtue of an agreement in respect of which section 1029.8.16.1.5 applies,”.

**104.** Section 1029.8.6 of the Act is amended by striking out the third paragraph.

**105.** Section 1029.8.7 of the Act is amended by striking out the third paragraph.

**106.** Division II.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.9.1 to 1029.8.16.1, is repealed.

**107.** Section 1029.8.18 of the Act is amended, in the first paragraph,

(1) by striking out “1029.8.10, 1029.8.11,” in the portion before subparagraph *a* and by replacing “any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and” in subparagraph iv of subparagraph *c* by “section 1029.8.16.1.4 or”;

(2) by striking out “, 1029.8.10” in subparagraph *a*;

(3) by striking out “, 1029.8.11” in the portion of subparagraph *b* before subparagraph *i*.

**108.** Section 1029.8.18.0.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph *i* of subparagraph *b* by the following:

**“1029.8.18.0.1.** For the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by a taxpayer pursuant to section 1029.8.16.1.4 or 1029.8.16.1.5, the following rules apply:

(a) the prescribed proxy amount included in the amount of the qualified expenditure referred to in section 1029.8.16.1.4 must be reduced, where applicable, by the amount of any contract payment, government assistance or non-government assistance that may reasonably be considered to be in respect of an expenditure, other than an expenditure referred to in subparagraph *c* of the first paragraph of section 230, that the taxpayer has received, is entitled to receive or can reasonably expect to receive on or before the taxpayer’s filing-due date for that taxation year; and

(b) the share of a taxpayer who is a member of a partnership of the prescribed proxy amount included in the amount of the qualified expenditure referred to in section 1029.8.16.1.5 must be reduced, where applicable,”.

**109.** Section 1029.8.18.1.3 of the Act is amended by striking out “, II.3” in the portion before paragraph *a*.

**110.** Section 1029.8.18.3 of the Act is amended by striking out “, II.3” in paragraph *a*.

**111.** Section 1029.8.19 of the Act is amended by striking out “1029.8.10, 1029.8.11,”.

**112.** Section 1029.8.19.1 of the Act is amended by striking out “1029.8.10, 1029.8.11,”.

**113.** Section 1029.8.19.2 of the Act is amended by striking out all occurrences of “1029.8.10, 1029.8.11,” in the first and seventh paragraphs.

**114.** Section 1029.8.19.3 of the Act is amended by striking out all occurrences of “1029.8.10, 1029.8.11,” in the first and third paragraphs.

**115.** Section 1029.8.19.6 of the Act is amended by replacing “in any of sections 1029.8.10, 1029.8.11, 1029.8.16.1.4 and” by “in section 1029.8.16.1.4 or”.

**116.** Section 1029.8.20 of the Act is amended by replacing “, 1029.8.9.0.3 and 1029.8.10” by “and 1029.8.9.0.3”.

**117.** Section 1029.8.21.1 of the Act is amended by striking out “, II.3”.

**118.** Section 1029.8.21.3.1 of the Act is amended by striking out “1029.8.10, 1029.8.11,”.

**119.** Divisions II.6.0.1.6 and II.6.0.1.7 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.0.3.46 to 1029.8.36.0.3.71, are repealed.

**120.** Section 1029.8.36.0.3.80 of the Act is amended by replacing subparagraph *a* of the sixth paragraph by the following subparagraph:

“(a) a corporation that is deemed to have paid an amount to the Minister on account of its tax payable for a taxation year preceding the particular year under Division II.6.0.1.6, as it read before being repealed, or Division II.6.0.1.8 or II.6.0.3 or that is deemed, under section 34.1.9 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), to have made an overpayment to the Minister for that preceding year for the purposes of Division I of Chapter IV of that Act; or”.

**121.** Divisions II.6.0.4 to II.6.0.7 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.0.38 to 1029.8.36.0.92, are repealed.

**122.** Division II.6.4.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.53.10 to 1029.8.36.53.20, is repealed.

**123.** Division II.6.5.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.12 to 1029.8.36.59.20, is repealed.

**124.** Division II.6.5.6 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.59.35 to 1029.8.36.59.41, is repealed.

**125.** Divisions II.6.6.1 to II.6.6.6 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.72.1 to 1029.8.36.72.81, are repealed.

**126.** Section 1029.8.36.72.82.1 of the Act is amended

(1) by inserting “as they read before being repealed,” after “II.6.6.6,” in the portion of the definition of “eligibility period” in the first paragraph before paragraph *a*;

(2) by inserting “as they read before being repealed,” after “II.6.6.6,” in the third and fourth paragraphs;

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

“In the definition of “eligible repayment of assistance” in the first paragraph, a reference to any section of the repealed divisions of Chapter III.1 of Title III of Book IX is a reference to that section, as it read before being repealed.”

**127.** (1) Section 1029.8.36.72.82.13 of the Act is amended

(1) by replacing the definition of “eligibility period” in the first paragraph by the following definition:

““eligibility period” of a corporation means, subject to the third paragraph, the period that begins on 1 January of the first calendar year referred to in the first unrevoked qualification certificate issued to the corporation or deemed obtained by it, in relation to a recognized business, for the purposes of this division or, if the recognized business is referred to in any of paragraphs *b* and *d* to *f* of the definition of “eligible region”, for the purposes of Division II.6.6.4, as it read before being repealed, or Division II.6.6.6.1, and that ends on 31 December 2025;”;

(2) by replacing the portion of the definition of “base period” in the first paragraph before paragraph *b* by the following:

““base period” of a corporation means, subject to the fourth paragraph, the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of this division or, where an unrevoked qualification certificate has been obtained by the corporation for the purposes of Division II.6.6.4, as it read before being repealed, or Division II.6.6.6.1, in relation to a recognized business described in paragraph *a* or *c* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a.1* or *e* of that definition, enacted, respectively, by subparagraphs i and ii of subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, the earliest of the following calendar years that is before the first-mentioned calendar year:

(a) the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of Division II.6.6.4, as it read before being repealed, or Division II.6.6.6.1, in relation to a recognized business described in any of paragraphs *a*, *b*, *c* and *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a.1* or *e* of that definition, enacted, respectively, by subparagraphs i and ii of subparagraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1;”;

(3) by inserting “as it read before being repealed,” after “II.6.6.4,” in the fourth paragraph.

(2) Paragraph 1 of subsection 1, where it amends the definition of “eligibility period” in the first paragraph of section 1029.8.36.72.82.13 of the Act to replace “2020” by “2025”, applies from the calendar year 2021.

**128.** Division II.6.6.7 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.72.83 to 1029.8.36.72.94, is repealed.

**129.** Section 1029.8.36.166.40 of the Act, amended by section 147 of chapter 14 of the statutes of 2021, is again amended by replacing the definition of “salary or wages” in the first paragraph by the following definition:

““salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period means the aggregate of all amounts each of which is an amount (in the definitions of “manufacturing or processing salary or wages” and “metal manufacturing salary or wages” referred to as the “gross revenue” of an employee) incurred by the corporation in the taxation year or the partnership in the fiscal period, in respect of an employee of the corporation or partnership, as the case may be, and included in computing the employee’s income under Chapters I and II of Title II of Book III, except, in the case of an employee of a corporation, a remuneration based on profits or a bonus, where the employee is a specified shareholder of the corporation in the taxation year;”.

**130.** (1) Section 1029.8.61.1 of the Act, amended by section 152 of chapter 14 of the statutes of 2021, is again amended by inserting “or specialized nurse practitioner” after “physician” in the definition of “dependent person” in the first paragraph.

(2) Subsection 1 has effect from 25 January 2021.

**131.** (1) Section 1029.8.61.96.20 of the Act, enacted by section 154 of chapter 14 of the statutes of 2021, is amended by replacing all occurrences of “un infirmier praticien spécialisé” in subparagraphs i and ii of subparagraph c of the first paragraph in the French text by “une infirmière praticienne spécialisée”.

(2) Subsection 1 has effect from 25 January 2021.

**132.** Section 1029.8.62 of the Act is amended, in the first paragraph,

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

““qualifying certificate” in respect of the adoption of a person by an individual means a certificate of compliance with the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption issued by the competent authority of the State in which the adoption of the person by the individual took place, unless the Minister of Health and Social Services has

referred it to the Court of Québec under the second paragraph of section 9 of the Act to implement the Convention on Protection of Children and Co-operation in Respect of Intercountry Adoption (chapter M-35.1.3);”;

(2) by replacing paragraph *b* of the definition of “qualifying judgment” by the following paragraph:

“(b) a judgment authorizing the adoption of the person by the individual, rendered by a court having jurisdiction in Québec.”

**133.** (1) Section 1029.8.67 of the Act is amended

(1) by striking out “or a secondary school” in the definition of “qualified educational institution”;

(2) by replacing subparagraph iv of paragraph *b* of the definition of “child care expense” by the following subparagraph:

“iv. to take a course offered by a qualified educational institution or attend a secondary school, where the individual or the individual’s eligible spouse for the year is enrolled in an educational program of not less than three consecutive weeks’ duration that provides that each student in the program spend not less than 10 hours per week on courses or work in the program or not less than 12 hours per month on courses in the program, as the case may be, or”.

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2019.

**134.** (1) Section 1029.8.126 of the Act is amended, in the first paragraph,

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

““eligible beneficiary” for a taxation year means a beneficiary who is 16 or 17 years of age at the end of the year and in respect of whom a CES grant has been paid for the year in relation to a contribution made in the year in respect of the beneficiary to a registered education savings plan;”;

(2) by replacing the definition of “compte de subvention” in the French text by the following definition:

“«compte de subvention» a le sens que lui donne l’article 1 du Règlement canadien sur l’épargne-études, édicté en vertu de la Loi canadienne sur l’épargne-études;”;

(3) by replacing the definition of “CLB account” by the following definition:

““CLB account” has the meaning assigned by section 1 of the Canada Education Savings Regulations made under the Canada Education Savings Act;”;

(4) by replacing the definition of “amount of eligible contributions” by the following definition:

““amount of eligible contributions” in respect of a beneficiary under an education savings plan for a taxation year means the amount that is the aggregate of all contributions each of which is a contribution made to the plan in the year by or on behalf of a subscriber under the plan in respect of the beneficiary, provided that the contribution has not been withdrawn from the plan before the education savings incentive provided for in the first paragraph of section 1029.8.128 is paid for the year, and provided that the beneficiary is under 17 years of age at the end of the preceding year and, if the beneficiary is 16 or 17 years of age at the end of the year, that the beneficiary is an eligible beneficiary for the year;”.

(2) Paragraphs 2 and 3 of subsection 1 have effect from 7 December 2018.

(3) Paragraph 4 of subsection 1 has effect from 1 September 2019.

**135.** Section 1029.8.135 of the Act is amended by striking out “and after 20 February 2007” in the first paragraph.

**136.** (1) Section 1029.8.136 of the Act is amended, in the first paragraph,

(1) by striking out “and after 20 February 2007,” in the portion before subparagraph *a*;

(2) by striking out “, after 20 February 2007” in subparagraphs *a* and *b*;

(3) by replacing subparagraphs *c* and *d* by the following subparagraphs:

“(c) if the authorized transfer concerned a portion of the properties held by the trust governed by the transferor plan, other than properties included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, and if the particular beneficiary is the only beneficiary under the transferee plan at the time of the transfer, the proportion of the aggregate of the contributions made in the year and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1; and

“(d) if the authorized transfer concerned a portion of the properties held by the trust governed by the transferor plan, other than properties included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, and if the transferee plan has more than one beneficiary at the time of the transfer, the particular beneficiary’s share, established according to the apportionment



provided for in the transferee plan, in the proportion of the aggregate of the contributions made in the year and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1.”

(2) Paragraph 3 of subsection 1 has effect from 1 September 2019. However, where section 1029.8.136 of the Act applies before 4 June 2021, it is to be read as if “, after 20 February 2007” were inserted after “in the year” in subparagraphs *c* and *d* of the first paragraph.

**137.** (1) Section 1029.8.137 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) if the authorized transfer is described in subparagraph *c* or *d* of the first paragraph of section 1029.8.136, the proportion of the aggregate of the amounts held, at the time of the authorized transfer, in the trust governed by the transferor plan on account of the education savings incentive, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1.”

(2) Subsection 1 has effect from 1 September 2019.

**138.** (1) The Act is amended by inserting the following section after section 1029.8.137:

“**1029.8.137.1.** The requirement to which sections 1029.8.136, 1029.8.137 and 1029.8.138 refer in relation to a designated provincial program is the requirement that the legislation or regulations applicable to the program not contain any provision requiring that assistance paid under the program in a registered education savings plan be transferred proportionally, where only a portion of the properties held by the trust governed by the registered education savings plan is transferred to a trust governed by another registered education savings plan.”

(2) Subsection 1 has effect from 1 September 2019.

**139.** (1) Section 1029.8.138 of the Act is replaced by the following section:

“**1029.8.138.** If, in a taxation year, a portion of the properties held by a trust governed by a registered education savings plan (in this section referred to as the “transferor plan”), other than properties included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, is paid into another trust governed by another registered education savings plan by means of a transfer,

the proportion of the aggregate of the contributions made in the year and before the time of the transfer, in respect of any beneficiary under the transferor plan, that, at the time of the transfer, the value of the properties transferred is of the value of all the properties held by the trust governed by the transferor plan, other than those included in a CLB account or in any account of assistance paid under a designated provincial program that meets the requirement of section 1029.8.137.1, is deemed to have been withdrawn from the transferor plan before the end of the year.”

(2) Subsection 1 has effect from 1 September 2019. However, where section 1029.8.138 of the Act applies before 4 June 2021, it is to be read as if “, after 20 February 2007” were inserted after “in the year”.

**140.** Section 1029.8.139 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) contributions made in the particular taxation year, in the order in which they were made;”.

**141.** (1) Section 1029.8.142 of the Act is amended

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

“If an education savings incentive has been received by a trust under section 1029.8.128, the portion of an educational assistance payment made to a beneficiary under the registered education savings plan that is attributable to the education savings incentive is equal to the lesser of

(a) the amount determined by the formula

$A \times B/C$ ; and

(b) the amount by which \$3,600 exceeds the aggregate of all amounts each of which is an amount determined under this section in respect of an educational assistance payment made previously by the promoter to the beneficiary under the plan.”;

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

“In the formula in subparagraph *a* of the first paragraph,”;

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) *C* is the amount determined, in respect of the educational assistance payment, under subsection 2.2 of section 10 of the Canada Education Savings Regulations made under the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26);”;

(4) by striking out subparagraphs *d* to *h* of the second paragraph.

(2) Subsection 1 has effect from 1 September 2019.

**142.** (1) Section 1029.9 of the Act is amended by replacing the definitions of “taxi driver’s permit” and “taxi owner’s permit” by the following definitions:

““taxi driver’s permit” means such a permit referred to in the Act respecting transportation services by taxi (chapter S-6.01), as it read before being repealed;

““taxi owner’s permit” means such a permit referred to in the Act respecting transportation services by taxi, as it read before being repealed, including a limousine permit or other specialized taxi permit referred to in that Act.”

(2) Subsection 1 has effect from 10 October 2020.

**143.** (1) Section 1029.9.1 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“A taxpayer who is resident in Québec at the end of 31 December of a particular taxation year that is the taxation year 2019, 2020 or 2021, who is a taxpayer described in the second paragraph for the particular year and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file for the particular year under section 1000 or would be required to so file if the taxpayer had tax payable for the particular year under this Part, is deemed to have paid to the Minister, on the taxpayer’s balance-due day for the particular year, on account of the taxpayer’s tax payable for that year under this Part, an amount equal to

(a) where the particular year is the taxation year 2019, the lesser of \$584 and the amount determined in respect of the taxpayer for the particular year under section 1029.9.3;

(b) where the particular year is the taxation year 2020, the lesser of \$594 and the amount determined in respect of the taxpayer for the particular year under section 1029.9.3; or

(c) where the particular year is the taxation year 2021, the lesser of \$301 and the amount that would be determined in respect of the taxpayer for the particular year under section 1029.9.3 if that section were read as if “2%” in the portion before paragraph *a* were replaced by “1%” and as if no reference were made to its paragraph *c*.

The taxpayer to whom the first paragraph refers for a particular taxation year is

(a) where the particular year is the taxation year 2019,

i. a taxpayer who, at any time in the particular year, is the holder of a taxi driver's permit and is not the holder of a taxi owner's permit on 31 December 2019, or

ii. a taxpayer who, at any time in the particular year, is the holder of a taxi driver's permit, is the holder of one or more taxi owner's permits on 31 December 2019 and has not assumed all or almost all of the fuel cost of bringing into service any motor vehicle attached to at least one of the taxi owner's permits of which the taxpayer is the holder;

(b) where the particular year is the taxation year 2020, a taxpayer who would be described in subparagraph i or ii of subparagraph *a* if those subparagraphs were read as if "31 December 2019" were replaced by "9 October 2020"; or

(c) where the particular year is the taxation year 2021, a taxpayer who was, on 9 October 2020, the holder of a taxi driver's permit in force, who has benefited from the presumption provided for in section 292 of the Act respecting remunerated passenger transportation by automobile (chapter T-11.2) and who is, at any time in the particular year, a driver authorized by the Société de l'assurance automobile du Québec under Division I of Chapter II of that Act."

(2) Subsection 1 applies from the taxation year 2019.

**144.** (1) Section 1029.9.1.1 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2019.

**145.** (1) Section 1029.9.2 of the Act is amended

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

**"1029.9.2.** A taxpayer who, on the date specified in the third paragraph that is included in a particular taxation year of the taxpayer that is either the taxpayer's last taxation year that began before 1 January 2020 or a taxation year that began after 31 December 2019 and before 10 October 2020, is the holder of one or more taxi owner's permits in force, who assumed during that particular year all or almost all of the fuel cost of bringing into service any motor vehicle attached to each of those permits and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for that particular year or would be required to so file if the taxpayer had tax payable for that particular year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister, on the taxpayer's balance-due day for that particular year, on account of the taxpayer's tax payable for that year under this Part, an amount equal to

(a) where the particular year is the taxpayer's last taxation year that began before 1 January 2020, the lesser of

i. the amount determined in respect of the taxpayer for the particular year under section 1029.9.3, and

ii. the product obtained by multiplying \$584 by the number of such permits of which the taxpayer is the holder on 31 December 2019; or

(b) where the particular year is a taxation year of the taxpayer that began after 31 December 2019 and before 10 October 2020, the lesser of

i. the amount that would be determined in respect of the taxpayer for the particular year under section 1029.9.3 if paragraphs *a* to *c* of that section were read as if “the portion of” were inserted at the beginning and as if “, which is attributable to the period of the year that precedes 10 October 2020” were inserted at the end, and

ii. the product obtained by multiplying \$594 by the number of such permits of which the taxpayer is the holder on 9 October 2020.

For the purpose of computing the payments that a taxpayer is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the taxpayer is deemed to have paid to the Minister, on account of the aggregate of the taxpayer’s tax payable for the year under this Part and of the taxpayer’s tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of”;

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

“The date to which the first paragraph refers is

(a) 31 December 2019, where the particular year is the taxpayer’s last taxation year that began before 1 January 2020; or

(b) 9 October 2020, where the particular year is a taxation year of the taxpayer that began after 31 December 2019 and before 10 October 2020.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2019.

**146.** (1) Section 1029.9.2.1 of the Act is amended

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

“Where, on the date specified in the third paragraph that is included in a particular fiscal period of a partnership that is either the partnership’s last fiscal period that began before 1 January 2020 or a fiscal period that began after 31 December 2019 and before 10 October 2020, the partnership is the holder of one or more taxi owner’s permits in force and the partnership assumed during the particular fiscal period all or almost all of the fuel cost of bringing into

service any motor vehicle attached to each of those permits, each taxpayer who is a member of the partnership at the end of the particular fiscal period and who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for the taxpayer's taxation year in which the particular fiscal period ends, or would be required to so file if the taxpayer had tax payable for that taxation year under this Part, is deemed, subject to the second paragraph and section 1029.9.2.2, to have paid to the Minister, on the taxpayer's balance-due day for the year, on account of the taxpayer's tax payable for the year under this Part, an amount equal to

(a) where the particular fiscal period is the partnership's last fiscal period that began before 1 January 2020, the taxpayer's share of the lesser of

i. the amount determined in respect of the partnership for the particular fiscal period under section 1029.9.3.1, and

ii. the product obtained by multiplying \$584 by the number of such permits of which the partnership is the holder on 31 December 2019; or

(b) where the particular fiscal period is a fiscal period of the partnership that began after 31 December 2019 and before 10 October 2020, the taxpayer's share of the lesser of

i. the amount that would be determined in respect of the partnership for the particular fiscal period under section 1029.9.3.1 if paragraphs *a* and *b* of that section were read as if "the portion of" were inserted at the beginning and as if " , which is attributable to the period of the fiscal period that precedes 10 October 2020" were inserted at the end, and

ii. the product obtained by multiplying \$594 by the number of such permits of which the partnership is the holder on 9 October 2020.”;

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

“The date to which the first paragraph refers is

(a) 31 December 2019, where the particular fiscal period is the partnership's last fiscal period that began before 1 January 2020; or

(b) 9 October 2020, where the particular fiscal period is a fiscal period of the partnership that began after 31 December 2019 and before 10 October 2020.”

(2) Subsection 1 applies in respect of a fiscal period of a partnership that ends after 30 December 2019.

**147.** (1) Section 1044 of the Act is amended by replacing “*d.1.0.0.3*” in the first paragraph by “*d.1.0.0.4*”.

(2) Subsection 1 has effect from 1 January 2021.

**148.** (1) The Act is amended by inserting the following sections after section 1049.14.24:

**“1049.14.25.** For the purposes of this section and sections 1049.14.26 to 1049.14.31,

“authorized investment certificate” has the meaning assigned by section 776.1.36;

“balance of the penalty account payable” of a corporation, at any time, in relation to an authorized investment certificate means an amount equal to the amount by which its penalty account payable in relation to the certificate at that time exceeds the aggregate of all amounts each of which is the amount determined under subparagraph *b* of the second paragraph of any of sections 1049.14.26 to 1049.14.29 in relation to the certificate at a time preceding that time;

“eligible investment” has the meaning assigned by section 776.1.36;

“penalty account payable” of a corporation, at any time, in relation to an authorized investment certificate, means the aggregate of all amounts each of which is equal to the amount by which the amount that would be deductible by another corporation under section 776.1.38 in computing its tax payable for the particular taxation year in which it acquires shares of the capital stock of the corporation in relation to the certificate if the other corporation were a qualified investor for the particular year and if it had sufficient tax payable under this Part for that particular year exceeds the amount that would be deductible by the other corporation under section 776.1.38 in computing its tax payable for that particular year if it were a qualified investor for the particular year, if it had sufficient tax payable under this Part for the particular year and if no reference were made to

(a) an eligible investment made by the other corporation in relation to the certificate, where the corporation and the other corporation are associated with each other at a time that precedes the time referred to in the portion before this paragraph and that occurs in the particular year or in a taxation year that begins in the 48-month period following the end of the particular year; or

(b) the shares acquired by the other corporation in connection with an eligible investment in relation to the certificate that are disposed of or exchanged at a time that precedes the time referred to in the portion before paragraph *a* and that occurs before the end of the 60-month period that begins on the day they are issued, otherwise than by reason of the other corporation’s or the corporation’s bankruptcy or insolvency, the unilateral redemption of the share by the corporation, or the redemption of the share by the corporation at the other corporation’s request where the law confers on it the right to demand that all its shares be redeemed;

“qualified investor” has the meaning assigned by section 776.1.36.

**“1049.14.26.** Where a corporation has received an amount for the issue of a share of its capital stock in relation to an authorized investment certificate and any of the conditions provided for in the third paragraph is met, the corporation incurs a penalty equal to the amount determined by the formula

$A - B$ .

In the formula in the first paragraph,

(a) A is 30% of the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the authorized investment certificate, to the extent that that amount was not taken into account in determining the amount of a penalty imposed on the corporation under the first paragraph or any of sections 1049.14.27 to 1049.14.29; and

(b) B is the corporation’s balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

The conditions to which the first paragraph refers are as follows:

(a) at any time in the particular taxation year that includes the day on which the certificate is applied for or in a taxation year that begins in the 48-month period following the end of the particular year, the corporation is not a Canadian-controlled private corporation;

(b) at no time in a year referred to in subparagraph *a* does the corporation carry on a business in Québec or have an establishment in Québec; and

(c) at least 50% of the salaries or wages paid by the corporation in a year referred to in subparagraph *a* is paid to employees who are not, within the meaning of the regulations made under section 771, employees of an establishment situated in Québec.

**“1049.14.27.** Where the aggregate of the amounts assigned by a corporation in relation to an authorized investment certificate held by the corporation exceeds the amount of the authorized investment specified in the certificate, the corporation incurs a penalty equal to the amount determined by the formula

$A - B$ .

In the formula in the first paragraph,

(a) A is 30% of the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the excess of the amount assigned, to the extent that the amount received was not taken into account in determining the amount of a penalty imposed on the corporation under any of sections 1049.14.26, 1049.14.28 and 1049.14.29; and



(b) B is the corporation's balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

**“1049.14.28.** Where the amount of the authorized investment specified in an authorized investment certificate held by a corporation is reduced for the purposes of Title III.6 of Book V, the corporation incurs a penalty equal to the amount determined by the formula

$A - B$ .

In the formula in the first paragraph,

(a) A is 30% of the amount by which the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the certificate exceeds the amount of the authorized investment so reduced that is specified in the certificate, to the extent that that excess amount was not taken into account in determining the amount of a penalty imposed on the corporation under the first paragraph or any of sections 1049.14.26, 1049.14.27 and 1049.14.29; and

(b) B is the corporation's balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

**“1049.14.29.** Where an authorized investment certificate held by a corporation is revoked, the corporation incurs a penalty equal to the amount determined by the formula

$A - B$ .

In the formula in the first paragraph,

(a) A is 30% of the aggregate of all amounts each of which is the amount received by the corporation for the issue of a share of its capital stock in relation to the authorized investment certificate, to the extent that that amount was not taken into account in determining the amount of a penalty imposed on the corporation under any of sections 1049.14.26 to 1049.14.28; and

(b) B is the corporation's balance of the penalty account payable in relation to the authorized investment certificate at the time the penalty is determined.

**“1049.14.30.** Where a corporation has made, at a particular time, an eligible investment for a taxation year in another corporation in relation to an authorized investment certificate held by the other corporation and it is reasonable to believe that one of the corporation's directors or officers knew, at the particular time, that the aggregate of the amounts assigned by the other corporation in relation to the certificate was exceeding the amount of the authorized investment specified in the certificate, the corporation is solidarily liable, with the other corporation, to pay any penalty imposed on the other corporation under section 1049.14.27 in relation to that excess amount, up to

the maximum amount that the corporation could have deducted under section 776.1.38 for that year, in respect of the eligible investment, if it had had sufficient tax payable under this Part for the year.

**“1049.14.31.** Where a corporation has made, at a particular time, an eligible investment for a taxation year in another corporation in relation to an authorized investment certificate held by the other corporation, the certificate is revoked because of a false statement or omission referred to in subparagraph 2 of the third paragraph of section 15 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) and it is reasonable to believe that one of the corporation’s directors or officers was aware, at the particular time, of that false statement or omission, the corporation is solidarily liable, with the other corporation, to pay any penalty imposed on the other corporation under section 1049.14.29 in relation to the certificate, up to the maximum amount that the corporation could have deducted under section 776.1.38 for that year, in respect of the eligible investment, if it had had sufficient tax payable under this Part for the year.

**“1049.14.32.** The Minister may at any time assess a corporation in respect of an amount payable under section 1049.14.30 or 1049.14.31, and this Book applies, with the necessary modifications, to that assessment as if it had been made under Title II.

**“1049.14.33.** Where a particular corporation and another corporation are, under section 1049.14.30 or 1049.14.31, solidarily liable in respect of all or part of a liability of the other corporation, the following rules apply:

(a) a payment by, and on account of the liability of, the particular corporation discharges, up to the amount of the payment, their solidary liability; and

(b) a payment by, and on account of the liability of, the other corporation discharges the liability of the particular corporation only to the extent that the payment operates to reduce the liability of the other corporation to an amount less than the amount in respect of which the particular corporation is solidarily liable under section 1049.14.30 or 1049.14.31, as the case may be.”

(2) Subsection 1 has effect from 1 January 2021.

**149.** (1) Section 1053 of the Act is amended by replacing “d.1.0.0.3” in the portion before paragraph *a* by “d.1.0.0.4”.

(2) Subsection 1 has effect from 1 January 2021.

**150.** (1) The heading of Title VIII of Book IX of Part I of the Act is replaced by the following heading:

“REVOCATION OF CERTAIN REGISTRATIONS”.

(2) Subsection 1 has effect from 1 January 2020.

**151.** (1) Section 1063 of the Act is amended

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

**“1063.** The Minister may revoke the registration of a charity, of a Canadian amateur athletic association, of a Québec amateur athletic association or of a journalism organization the registration of which has been recognized or authorized by this Part or by regulation, if such organization or association”;

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

“(f) in the case of a registered Canadian amateur athletic association, of a registered Québec amateur athletic association or of a registered journalism organization, accepts a gift the granting of which was expressly or impliedly conditional upon the association or organization making a gift to another person, society, association, organization or club.”

(2) Subsection 1 has effect from 1 January 2020.

**152.** (1) Section 1064 of the Act is replaced by the following section:

**“1064.** The Minister shall, before revoking the registration of an organization or association referred to in section 1063, give notice of the Minister’s intention by registered mail except if the revocation is effected upon the application of the organization or association.”

(2) Subsection 1 has effect from 1 January 2020.

**153.** (1) Section 1129.0.0.1 of the Act is amended by replacing “III.6.6” in the portion of the third paragraph before the definition of “filing-due date” by “III.6.7”.

(2) Subsection 1 has effect from 1 January 2021.

**154.** Section 1129.0.0.4 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

**“1129.0.0.4.** If, at a particular time after 21 April 2005, a person or partnership pays, pursuant to a legal obligation, a particular amount that may reasonably be considered to be the repayment of a benefit or advantage that, for the purpose of computing an amount (in this section referred to as the “credit amount”) that a taxpayer is deemed to have paid to the Minister for any given taxation year under a particular provision of any of Divisions II.6.0.1.7 and II.6.6.1 to II.6.7 of Chapter III.1 of Title III of Book IX of Part I, was taken into account in computing an expenditure or the taxpayer’s share of an expenditure, the following rules have effect, where applicable, for the purposes of the Part among Parts III.1.1.7 and III.10.1.2 to III.10.2 that relates to the particular provision:”.

**155.** Section 1129.0.0.6 of the Act is replaced by the following section:

**“1129.0.0.6.** In every provision of this Part and Parts III.0.1, III.0.1.1, III.0.3, III.1.0.6 to III.1.1.1, III.1.1.6, III.1.1.7, III.1.3 to III.1.7, III.2.7, III.7.1, III.8, III.10.0.1, III.10.1.1 to III.10.1.1.2, III.10.1.2 to III.10.1.7, III.10.1.8, III.10.2 to III.10.9.1 and III.12.1, a reference to any of the repealed divisions of Chapter III.1 of Title III of Book IX of Part I, or to any section of those divisions, is a reference to that division or to that section, as the case may be, as it read for the taxation year concerned.”

**156.** (1) The Act is amended by inserting the following Part after section 1129.27.26:

**“PART III.6.7**

**“SPECIAL TAX RELATING TO THE TAX CREDIT TO FOSTER  
SYNERGY BETWEEN QUÉBEC BUSINESSES**

**“1129.27.27.** In this Part,

“authorized investment certificate” has the meaning assigned by section 776.1.36;

“balance of the special tax account payable” of a corporation, at the end of a taxation year, in relation to an authorized investment certificate, means an amount equal to the amount by which its special tax account payable at the end of that year in relation to the certificate exceeds the aggregate of all amounts each of which is the amount determined under subparagraph *b* of the second paragraph of section 1129.27.28 in relation to the certificate for a preceding taxation year;

“eligible investment” has the meaning assigned by section 776.1.36;

“excluded share” means a share of the capital stock of a corporation that is disposed of or exchanged by reason of the corporation’s or shareholder’s bankruptcy or insolvency, unilaterally redeemed by the corporation, or redeemed by the corporation at the shareholder’s request where the law confers on the shareholder the right to demand that all its shares be redeemed;

“special tax account payable” of a corporation, at the end of a taxation year, in relation to an authorized investment certificate held by another corporation, means an amount equal to the proportion of the aggregate of all amounts each of which is the amount of a penalty determined under any of sections 1049.14.26 to 1049.14.29, at or before the end of the taxation year, in respect of the other corporation in relation to the certificate, that the aggregate of all amounts each of which is an amount paid by the corporation for the acquisition of a share of the capital stock of the other corporation in relation to the certificate is of the aggregate of all amounts each of which is an amount received by the other corporation for the issue of a share of its capital stock in relation to the certificate;

“unused portion of the tax credit” has the meaning assigned by section 776.1.36.

**“1129.27.28.** Every corporation that has deducted an amount under section 776.1.38 or 776.1.39 for a taxation year in respect of an eligible investment which includes an amount paid for the acquisition of a share of the capital stock of another corporation, in relation to an authorized investment certificate, and that disposes of or exchanges such a share (other than an excluded share) in a subsequent taxation year (in this section referred to as the “transfer year”) and before the end of the 60-month period that begins on the day on which the share is issued shall pay, for the transfer year, a tax determined by the formula

$A - B$ .

In the formula in the first paragraph,

(a) A is an amount equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation for a taxation year preceding the transfer year under section 776.1.38, or under section 776.1.39 in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the transfer year, exceeds the aggregate of all amounts each of which is the maximum amount that the corporation could have deducted under section 776.1.38 for a taxation year preceding the transfer year if it had had sufficient tax payable under Part I for that preceding taxation year and if, for the purposes of the definition of “eligible investment” in the first paragraph of section 776.1.36 for the preceding taxation year, no reference were made to any amount paid for the acquisition of a share referred to in the first paragraph that is disposed of or exchanged in the transfer year; and

(b) B is the aggregate of all amounts each of which is the balance of the special tax account payable in relation to an authorized investment certificate referred to in the first paragraph at the end of the transfer year, to the extent that the balance does not exceed the portion of the amount determined under subparagraph a that may reasonably be considered to be attributable to one or more shares referred to in the first paragraph that were issued in connection with the certificate.

The first paragraph does not apply in respect of a share acquired in connection with an eligible investment of the corporation, where section 1129.27.29 applies in respect of the eligible investment for the transfer year or applied in respect of the eligible investment for a preceding taxation year.

For the purposes of this section, a corporation is deemed to dispose of or exchange shares that are identical properties in the order in which they were acquired.

**“1129.27.29.** Every corporation that has deducted an amount under section 776.1.38 or 776.1.39 for a particular taxation year in respect of an eligible investment in another corporation, in relation to an authorized investment certificate, and that becomes associated with the other corporation, at any time in a taxation year (in this section referred to as the “association year”) that begins in the 48-month period following the end of the particular year, shall pay, for the association year, a tax determined by the formula

A – B.

In the formula in the first paragraph,

(a) A is an amount equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation for a taxation year preceding the association year under section 776.1.38, or under section 776.1.39 in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the association year, exceeds the aggregate of all amounts each of which is the maximum amount that the corporation could have deducted under section 776.1.38 for a taxation year preceding the association year if it had had sufficient tax payable under Part I for that preceding taxation year and if no reference were made to any eligible investment of the corporation in a corporation with which it becomes associated, under circumstances described in the first paragraph, at any time in the association year nor to any amount paid in connection with the eligible investment for the acquisition of a share referred to in the first paragraph of section 1129.27.28; and

(b) B is the aggregate of all amounts each of which is a balance of the special tax account payable in relation to an authorized investment certificate referred to in the first paragraph at the end of the association year, to the extent that the balance does not exceed the portion of the amount determined under subparagraph *a* that may reasonably be considered to be attributable to the certificate.

**“1129.27.30.** For the purposes of Part I, tax paid to the Minister by a corporation, at any time, under section 1129.27.28 or 1129.27.29 in relation to an amount paid for the acquisition of a share is deemed to be an amount of assistance repaid by the corporation at that time in respect of the share, pursuant to a legal obligation.

**“1129.27.31.** Unless otherwise provided in this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 1 January 2021.

**157.** (1) The heading of Part III.10.1.7.2 of the Act is replaced by the following heading:

“SPECIAL TAX RELATING TO THE CREDIT TO PROMOTE  
EMPLOYMENT IN THE GASPÉSIE AND CERTAIN MARITIME  
REGIONS OF QUÉBEC”.

(2) Subsection 1 applies from the calendar year 2016. In addition, for the calendar year 2015, the heading of Part III.10.1.7.2 of the Act is to be read as follows:

“SPECIAL TAX RELATING TO THE CREDIT FOR JOB CREATION IN  
THE GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN  
THE FIELDS OF RECREATIONAL TOURISM, MARINE  
BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS  
PROCESSING”.

**158.** (1) Section 1129.45.41.18.14 of the Act, enacted by section 191 of chapter 14 of the statutes of 2021, is amended by replacing the first paragraph by the following paragraph:

“Every corporation that, in relation to its specified expenses for a particular taxation year in respect of a specified property, is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.48, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to the specified expenses is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.”

(2) Subsection 1 has effect from 11 March 2020.

**159.** (1) Section 1129.45.41.18.15 of the Act, enacted by section 191 of chapter 14 of the statutes of 2021, is amended by replacing the first paragraph by the following paragraph:

“Every corporation that is a member of a partnership and is, in relation to the partnership’s specified expenses, in respect of a specified property, for a particular fiscal period of the partnership, deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year, shall pay the tax computed under the second paragraph for the taxation year in which ends a subsequent fiscal period of the partnership (in this section referred to as the “fiscal period of repayment”) in which an amount relating to the specified expenses is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.”

(2) Subsection 1 has effect from 11 March 2020.

**160.** (1) Section 1129.45.41.18.17 of the Act, enacted by section 191 of chapter 14 of the statutes of 2021, is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

**“1129.45.41.18.17.** Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister, under any of sections 1029.8.36.166.60.49, 1029.8.36.166.60.51 and 1029.8.36.166.60.52, for any taxation year in relation to the partnership’s specified expenses in respect of a specified property, shall pay, for a particular taxation year, the tax computed under the second paragraph where, at any time after the last day of the six-month period following the end of the partnership’s fiscal period that ends in the taxation year preceding the particular year and during the period described in the third paragraph, the property ceases, otherwise than by reason of its loss, of its involuntary destruction by fire, theft or water, or of a major breakdown of the property, to be used, where the property is referred to in subparagraph *v* of paragraph *b* of the definition of “specified property” in the first paragraph of section 1029.8.36.166.60.36, mainly in Québec or, in any other case, solely in Québec, to earn income from a business carried on”.

(2) Subsection 1 has effect from 11 March 2020.

**161.** (1) Section 1129.66.4 of the Act is amended

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

“(b) the amount determined by the formula

$(A \times B)/(B + C + D)$ .”;

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

“In the formula in subparagraph *b* of the first paragraph,

(a) A is the fair market value of the properties held by the trust governed by the plan immediately before the event occurs;

(b) B is the balance of the plan’s education savings incentive account immediately before the event occurs;

(c) C is the aggregate of

i. the balance of the plan’s grant account immediately before the event occurs, and



ii. the aggregate of all amounts each of which is the balance of a CLB account of the plan immediately before the event occurs; and

(d) D is the aggregate of all amounts each of which is the balance of an account of assistance paid under a designated provincial program, within the meaning of section 890.15, of the plan immediately before the event occurs.”

(2) Subsection 1 has effect from 1 September 2019.

**162.** (1) Section 1175.28.12 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) a deduction in computing taxable income or the tax payable for the purposes of Part I, otherwise than under any of Titles V, VI.3 and VI.9 of Book IV or Title I or III.6 of Book V;”.

(2) Subsection 1 has effect from 1 January 2021.

#### ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

**163.** Section 2 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by striking out paragraphs 2 and 6.

**164.** (1) Section 1.1 of Schedule A to the Act, amended by section 200 of chapter 14 of the statutes of 2021, is again amended by adding the following paragraph at the end:

“(19) the tax credit to foster synergy between Québec businesses provided for in sections 776.1.36 to 776.1.41 of the Taxation Act.”

(2) Subsection 1 has effect from 1 January 2021.

**165.** (1) Section 12.2 of Schedule A to the Act is amended

(1) by replacing “2021” in the fourth paragraph by “2026”;

(2) by replacing “2020” in the seventh paragraph by “2025”.

(2) Subsection 1 applies from the calendar year 2021.

**166.** (1) Schedule A to the Act is amended by adding the following chapter at the end:

**“CHAPTER XX**

**“SECTORAL PARAMETERS OF TAX CREDIT TO FOSTER SYNERGY  
BETWEEN QUÉBEC BUSINESSES**

**“DIVISION I**

**“INTERPRETATION AND GENERAL RULES**

**“20.1.** In this chapter, “tax credit to foster synergy between Québec businesses” means the fiscal measure provided for in Title III.6 of Book V of Part I of the Taxation Act, under which a corporation may deduct an amount in computing its tax payable under that Part for a taxation year.

**“20.2.** A corporation that wishes to issue shares of its capital stock, the acquisition of which allows another corporation to benefit from the tax credit to foster synergy between Québec businesses, must obtain an authorized investment certificate from Investissement Québec.

**“20.3.** An application for an authorized investment certificate must be accompanied by a detailed description of the intended use of the funds from the issue of shares of the corporation’s capital stock and the planned time frame for that use.

**“DIVISION II**

**“AUTHORIZED INVESTMENT CERTIFICATE**

**“20.4.** An authorized investment certificate issued to a corporation certifies that the corporation is a qualified corporation that is authorized to issue, for the purposes of the tax credit to foster synergy between Québec businesses, shares of its capital stock for an amount not exceeding the authorized investment amount specified in the certificate. The certificate also confirms that, in the opinion of Investissement Québec, the intended use of the funds from the issue of shares of the corporation’s capital stock, as detailed in the document referred to in section 20.3, is an eligible use of the funds.

The date of coming into force of the authorized investment certificate issued to the corporation may not precede the date of its issue.

The certificate is valid for a period of six months following the date of its issue. However, the corporation may, before the end of that period, apply to Investissement Québec to have it extended for a period of two months.

However, the aggregate of all amounts each of which is the authorized investment amount specified in an authorized investment certificate issued to a corporation may not, for each 12-month period, exceed \$1,000,000 in respect of that corporation.

In addition, the total of the authorized investment amounts specified in the authorized investment certificates issued by Investissement Québec during a calendar year must not exceed \$30,000,000.

**“20.5.** A corporation may be recognized as a qualified corporation if

(1) it is a Canadian-controlled private corporation throughout the particular year that is its last taxation year that ended before the day on which an application for an authorized investment certificate was filed;

(2) it carries on a business in Québec in the particular year and has an establishment in Québec;

(3) the paid-up capital attributed to the corporation for the particular year, determined in accordance with section 737.18.24 of the Taxation Act, is less than \$15,000,000;

(4) at least 75% of the salaries or wages paid in the particular year to its employees was paid to employees who are, within the meaning of the regulations made under section 771 of the Taxation Act, employees of an establishment situated in Québec;

(5) its gross revenue for its last fiscal period that ended before the day on which the application for the certificate was filed is less than \$10,000,000; and

(6) the proportion of its gross revenue from eligible activities for the fiscal period described in subparagraph 5 is greater than 50%.

In addition, the corporation must establish to Investissement Québec's satisfaction that, at the time the application for the authorized investment certificate is filed, it has been carrying on eligible activities for more than one year.

However, where the last taxation year or the last fiscal period referred to in the first paragraph has fewer than 183 days, the conditions of subparagraphs 4 to 6 of the first paragraph must be met for the corporation's most recent taxation year or most recent fiscal period, as applicable, that ended before the day on which the application for the authorized investment certificate was filed and that has at least 183 days.

For the purposes of this section, a condition described in any of subparagraphs 1 to 4 of the first paragraph is considered to be met only if it is so considered for the purposes of the Taxation Act.

**“20.6.** Where a corporation is associated with another corporation in a fiscal period, its gross revenue for that period is equal to the gross revenue for that period of all the corporations associated with each other in that period, determined on the basis of the consolidated statement of earnings of those corporations prepared in accordance with generally accepted accounting principles.

For the purposes of the first paragraph, a corporation is considered to be associated with another corporation in a fiscal period where the corporation would be so considered for the purposes of Part I of the Taxation Act if the fiscal period were a taxation year.

**“20.7.** The following activities are eligible activities:

- (1) activities related to life sciences;
- (2) manufacturing or processing;
- (3) activities related to green technologies;
- (4) the design and development of artificial intelligence solutions; and
- (5) activities related to information technologies.

**“20.8.** The following activities are activities related to life sciences:

- (1) research, development, production and marketing of medications for human or animal health, or of natural health products; and
- (2) the design, development, manufacturing and commercialization of physical or digital medical products, other than medications.

**“20.9.** The following activities are activities related to green technologies:

- (1) research and development for the commercial operation of technologies that increase energy efficiency or energy savings or that reduce greenhouse gas emissions or environmental impacts; and
- (2) manufacturing or processing for the commercial operation of technologies referred to in paragraph 1.

**“20.10.** The following activities are activities related to information technologies:

- (1) computer and peripheral equipment manufacturing;
- (2) semiconductor and other electronic component manufacturing;

(3) radio and television broadcasting and wireless communications equipment manufacturing;

(4) software or video game publishing;

(5) data processing;

(6) data hosting and related services; and

(7) computer systems design and related services.

**“20.11.** Subject to section 20.12, the use of the funds from an issue of shares of a corporation’s capital stock in relation to an authorized investment certificate is an eligible use if the funds are used for investments related to the carrying on of the corporation’s business in connection with its eligible activities, in accordance with the detailed description referred to in section 20.3, including any amendment made to the description in agreement with Investissement Québec.

**“20.12.** Where a corporation’s activities are mainly referred to in paragraph 2 of section 20.7 and are not otherwise referred to in any of paragraphs 1, 3 and 5 of that section, the use of the funds from an issue of shares of a corporation’s capital stock in relation to an authorized investment certificate is an eligible use if the funds are used in accordance with the detailed description referred to in section 20.3 and in connection with investments related to the carrying on of its business either to improve the use of or connection to new technologies or to integrate technologies enabling, in particular, the digitization or automation of the business’s activities.

**“20.13.** The use of the funds from an issue of shares of a corporation’s capital stock in relation to an authorized investment certificate for any of the following purposes is a use for an ineligible purpose:

(1) making investments outside Québec, unless the corporation can show that the investment is directly related to the carrying on of its business in Québec;

(2) repaying a debt, except with the agreement of Investissement Québec;

(3) lending money;

(4) purchasing land for resale;

(5) purchasing, acquiring or subscribing shares of other corporations or interests in partnerships or trusts;

(6) purchasing a business;

(7) paying dividends, repaying capital or any other disbursement to a shareholder of the corporation or a person related to such a shareholder; and

(8) purchasing shares of its capital stock.

### “DIVISION III

#### “SPECIAL RULES

“**20.14.** A corporation must, for the particular taxation year that includes the day on which an authorized investment certificate is applied for and for each taxation year that begins in the 48-month period following the end of the particular year, meet the following conditions:

(1) it is a Canadian-controlled private corporation throughout the year;

(2) it carries on a business in Québec in the year and has an establishment in Québec; and

(3) more than 50% of the salaries or wages paid to its employees in the year has been paid to employees who are, within the meaning of the regulations made under section 771 of the Taxation Act, employees of an establishment situated in Québec.

In addition, the proportion of the corporation’s gross revenue from eligible activities must be greater than 50% for the particular fiscal period that includes the day on which an authorized investment certificate is applied for and for each fiscal period that begins in the 48-month period following the end of the particular fiscal period.

For the purposes of this section, a condition described in the first paragraph is considered to be met only when it is considered to be met for the purposes of the Taxation Act.

“**20.15.** Investissement Québec may revoke an authorized investment certificate that has been issued to a corporation or reduce the amount of the authorized investment that is specified in the certificate in the following cases:

(1) for the particular fiscal period that includes the day on which the application for the authorized investment certificate is filed or for a fiscal period that begins in the 48-month period following the end of the particular fiscal period, the proportion of the corporation’s gross revenue from eligible activities is not greater than 50%;

(2) the corporation does not use all or part of the funds from the issue of shares of its capital stock in relation to the authorized investment certificate in accordance with the detailed description referred to in section 20.3 that was filed with Investissement Québec to obtain the certificate, including any amendment made to the description in agreement with that body, or uses the funds for an ineligible purpose; or

(3) at any time in the 60-month period that begins on the day on which shares of its capital stock were issued in relation to the authorized investment certificate, the corporation unilaterally redeems all or part of the shares, or redeems all the shares it issued to another corporation in relation to the certificate, where the law confers on the other corporation the right to demand that all its shares be redeemed.”

(2) Subsection 1 applies in respect of an authorized investment certificate for which an application is filed after 31 December 2020.

**167.** Schedule B to the Act is repealed.

**168.** (1) Section 8.8 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“In the first annual certificate issued in respect of an investment project, the Minister specifies the date of the beginning of the corporation’s or partnership’s tax-free period in relation to the project. That date is the earlier of

(1) the day that follows the end of the start-up period; and

(2) the earlier of

(a) the date on which the corporation or partnership begins to carry on the activities arising from the carrying out of the project or, where the corporation or partnership gradually begins to carry on such activities, the date on which at least 90% of the goods intended to be used in the course of such activities are ready to be used, and

(b) the date on which the total capital investments attributable to the carrying out of the project is, for the first time, equal to or greater than

i. \$300,000,000, if subparagraph *a* of subparagraph 3 of the first paragraph of section 8.6 applies to the project,

ii. \$200,000,000, if subparagraph *b* of that subparagraph 3 applies to the project,

iii. \$75,000,000, if subparagraph *c* of that subparagraph 3 applies to the project,

iv. \$50,000,000, if subparagraph *c.1* of that subparagraph 3 applies to the project, or

v. \$100,000,000, if subparagraph *d* of that subparagraph 3 applies to the project.”

(2) Subsection 1 applies in respect of an investment project for which an application for a first annual certificate is filed after 10 February 2015. However, where section 8.8 of Schedule E to the Act applies before 21 March 2019, subparagraph *b* of subparagraph 2 of its second paragraph is to be read without reference to subparagraph *iv*.

**169.** (1) Section 8.9 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“The Minister may not issue an annual certificate to a corporation or a partnership, in respect of an investment project, for a taxation year or fiscal period that is subsequent to the start-up period of the project unless the total capital investments attributable to the carrying out of the project has reached at least, at or before the end of that period, whichever of the amounts specified in subparagraphs *a* to *d* of the first paragraph applies to the project. In addition, the Minister may issue an annual certificate in respect of an investment project only for a taxation year or fiscal period that is included in whole or in part in the corporation’s or partnership’s tax-free period in relation to the project.”

(2) Subsection 1 has effect from 11 February 2015.

**170.** (1) Section 8.10 of Schedule E to the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) subject to the first sentence of the second paragraph of section 8.9, the Minister may, for a taxation year or fiscal period that is subsequent to the particular year or fiscal period, issue a first annual certificate to the corporation or partnership in respect of the project or amend an annual certificate that the Minister has already issued to it so that that certificate becomes the first annual certificate of the corporation or partnership if, for that subsequent year or fiscal period, the project meets the requirements of the first paragraph of section 8.9; and”.

(2) Subsection 1 has effect from 11 February 2015.

**171.** (1) Section 8.13 of Schedule E to the Act is amended by replacing the second paragraph by the following paragraph:

“However, if at the end of the start-up period in respect of the second investment project the total capital investments attributable to the carrying out of the project has not reached at least whichever of the amounts specified in subparagraphs *a* to *d* of the first paragraph of section 8.9 applies to the project, the Minister must amend every annual certificate referred to in the first paragraph to withdraw the statement, retroactively to the date of coming into force of the certificate.”

(2) Subsection 1 has effect from 29 March 2017.

**172.** Schedule F to the Act is repealed.



## ACT RESPECTING THE QUÉBEC SALES TAX

**173.** (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1), amended by section 220 of chapter 14 of the statutes of 2021, is again amended

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

““distribution platform operator” has the meaning assigned by section 477.2;”;

(2) by striking out the definitions of “specified digital platform” and “specified supplier”;

(3) by replacing the definition of “passenger vehicle” by the following definition:

““passenger vehicle” means a passenger vehicle or a zero-emission passenger vehicle, within the meaning assigned to those expressions by section 1 of the Taxation Act;”.

(2) Paragraphs 1 and 2 of subsection 1 apply from 1 July 2021.

(3) Paragraph 3 of subsection 1 has effect from 19 March 2019.

**174.** (1) Section 17 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *a* of subparagraph 6 of the fourth paragraph:

“(a.1) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.5.1 in respect of a supply of that property that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of that section is greater than zero;”;

(2) by adding the following subparagraph at the end of subparagraph 6 of the fourth paragraph:

“(c) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.6.1 in respect of any supply of an employer resource that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of that section, consumed or used for the purpose of making the particular supply, is greater than zero.”

(2) Subsection 1 has effect from 22 July 2016.

**175.** (1) Section 18 of the Act, amended by section 221 of chapter 14 of the statutes of 2021, is again amended

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

“iii. is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act (chapter I-3) to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”;

(2) by replacing subparagraph ii of subparagraph *b* of paragraph 3.1 by the following subparagraph:

“ii. is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”;

(3) by replacing subparagraph ii of subparagraph *b* of paragraph 4 by the following subparagraph:

“ii. the property is a passenger vehicle that the recipient is acquiring for use in Québec as capital property in the course of commercial activities of the recipient and in respect of which the capital cost to the recipient exceeds the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act to be the capital cost of the passenger vehicle to the recipient for the purposes of that Act;”.

(2) Subsection 1 applies in respect of a supply made after 18 March 2019.

**176.** (1) Section 18.0.1 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *a* of subparagraph 9 of the third paragraph:

“(a.1) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.5.1 in respect of a supply of the property or service that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.5.1 is greater than zero;”;

(2) by adding the following subparagraph at the end of subparagraph 9 of the third paragraph:

“(c) the amount determined for the pension plan by the formula in subparagraph 3 of the first paragraph of section 289.6.1 in respect of any supply of an employer resource that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.6.1, consumed or used for the purpose of making the particular supply, is greater than zero.”

(2) Subsection 1 has effect from 22 July 2016.

**177.** (1) Section 23 of the Act is amended

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

“(2.1) the supply is a qualifying corporeal movable property supply, within the meaning of section 477.2, and the person is required under section 477.18.3 to be registered under Division I of Chapter VIII at the time the supply is made;”;

(2) by striking out paragraph 4;

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

“(5) the person is a Canadian specified supplier registered under Division II of Chapter VIII.1 and the supply is a designated supply, within the meaning of section 477.2, or a supply of corporeal movable property made to a specified Québec consumer;”;

(4) by striking out paragraph 6.

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.18.4 of the Act, enacted by subsection 1 of section 215 of this Act, that is made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

**178.** (1) Section 139 of the Act is amended

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

““transit authority” means an entity that meets the following conditions:

(1) the entity is

(a) a division, department, body or agency of a government, municipality or school authority, the primary purpose of which is to supply public passenger transportation services, or

(b) a non-profit organization that

i. receives funding from a government, municipality or school authority to support the supply of public passenger transportation services, or

ii. is established and operated for the purpose of providing public passenger transportation services to individuals with a disability; and

(2) all or substantially all of the supplies made by the entity are

(a) supplies of public passenger transportation services provided within and in the vicinity of the territory of a municipality, or

(b) supplies of rights for individuals to use public passenger transportation services referred to in subparagraph *a.*”;

(2) by replacing the definition of “municipal transit service” by the following definition:

““municipal transit service” means either a public passenger transportation service supplied by a transit authority, other than a charter service or a service that is part of a tour, or a right that exclusively entitles an individual to use the service;”.

(2) Subsection 1 applies

(1) in respect of a supply made after 22 July 2016; and

(2) in respect of a supply made before 23 July 2016 unless, before that day, an amount was charged, collected or remitted in respect of the supply as or on account of tax under Title I of the Act.

**179.** (1) Section 167 of the Act is replaced by the following section:

“**167.** The following supplies are exempt:

(1) a supply of a municipal transit service;

(2) a supply of a right that exclusively entitles an individual to use a public passenger transportation service (other than a charter service or a service that is part of a tour) that is operated by a transit authority;

(3) a supply of a public passenger transportation service designated by the Minister to be a municipal transit service; or

(4) a supply of a right that exclusively entitles an individual to use a public passenger transportation service referred to in subparagraph 3.

The first paragraph does not apply if the supply is made to a transit authority.”

(2) Subsection 1 applies

(1) in respect of a supply made after 22 July 2016; and

(2) in respect of a supply made before 23 July 2016 unless, before that day, an amount was charged, collected or remitted in respect of the supply as or on account of tax under Title I of the Act.

**180.** (1) The Act is amended by inserting the following section after section 167:

“**167.1.** A supply made to a particular transit authority of incorporeal movable property that is a right evidenced by a ticket, pass, voucher, or other similar physical or electronic media, is exempt if

(1) the property exclusively entitles an individual to use a public passenger transportation service (other than a charter service or a service that is part of a tour) that is operated by another transit authority, or to use a public passenger transportation service designated by the Minister to be a municipal transit service under subparagraph 3 of the first paragraph of section 167, and the particular transit authority acquires the property exclusively for the purpose of making a supply of the property; or

(2) the property exclusively entitles an individual to use a public passenger transportation service (other than a charter service or a service that is part of a tour) that is operated by the particular transit authority and the particular transit authority previously supplied the property.”

(2) Subsection 1 applies

(1) in respect of a supply made after 22 July 2016; and

(2) in respect of a supply made before 23 July 2016 unless, before that day, an amount was charged, collected or remitted in respect of the supply as or on account of tax under Title I of the Act.

**181.** (1) Section 183 of the Act, amended by section 227 of chapter 14 of the statutes of 2021, is again amended by striking out paragraph 3.

(2) Subsection 1 applies from 1 July 2021.

**182.** Sections 199.0.2 and 199.0.3 of the Act are repealed.

**183.** (1) Section 247 of the Act is amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) A is the tax that would be payable by the registrant in respect of the vehicle if the registrant acquired the vehicle at the particular time for consideration equal to the amount that would, under whichever of paragraphs *d.3*

to *d.5* of section 99 of the Taxation Act (chapter I-3) applies in respect of the vehicle, be deemed to be, for the purposes of that section, the capital cost to a taxpayer of a passenger vehicle in respect of which that paragraph applies if the formula in sections 99R1 and 99R1.1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without reference to B; and”.

(2) Subsection 1 applies in respect of a passenger vehicle that is acquired or brought into Québec after 18 March 2019.

**184.** (1) Section 248 of the Act is replaced by the following section:

“**248.** If the consideration paid or payable by a registrant for an improvement to a passenger vehicle of the registrant increases the cost to the registrant of the vehicle to an amount that exceeds the amount that would, under whichever of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act (chapter I-3) applies in respect of the vehicle, be deemed to be, for the purposes of that section, the capital cost to a taxpayer of a passenger vehicle in respect of which that paragraph applies if the formula in sections 99R1 and 99R1.1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without reference to B, the tax calculated on that excess must not be included in determining an input tax refund of the registrant for any reporting period of the registrant.”

(2) Subsection 1 applies in respect of an improvement to a passenger vehicle that is acquired or brought into Québec after 18 March 2019.

**185.** (1) Section 296.1 of the Act is replaced by the following section:

“**296.1.** Section 294 does not apply to

(1) a person registered under Chapter VIII.1; or

(2) a person not resident in Québec that makes a supply in Québec of admissions in respect of an activity, a seminar, an event or a place of amusement and whose only business carried on in Québec is the making of such supplies.”

(2) Subsection 1 applies from 1 July 2021.

**186.** (1) The Act is amended by inserting the following section after section 327.2.1, enacted by section 229 of chapter 14 of the statutes of 2021:

“**327.2.2.** The second paragraph of section 327.1 does not apply to a taxable supply referred to in subparagraph 1 where

(1) subparagraphs 1 to 3 of the first paragraph of section 327.1 apply to a taxable supply in respect of particular corporeal movable property that is made by a registrant and is referred to in any of subparagraphs *a* to *c* of subparagraph 1 of the first paragraph of section 327.1;

(2) the transfer referred to in subparagraph 2 of the first paragraph of section 327.1 of physical possession of the particular property is to a person (in this section referred to as the “consignee”) that is acquiring physical possession of the particular property as the recipient of a taxable supply made by way of sale of the particular property that

(a) is deemed under section 477.18.4 to have been made by a distribution platform operator, and

(b) would, but for section 477.18.4, be made by a non-resident person;

(3) the distribution platform operator is registered under Division I of Chapter VIII; and

(4) the non-resident person gives to the registrant, and the registrant retains, a certificate that

(a) acknowledges that the consignee acquired physical possession of the particular property as the recipient of a taxable supply and that the distribution platform operator is required to collect tax in respect of that taxable supply, and

(b) states the distribution platform operator’s name and registration number assigned under section 415 or 415.0.6.

Where the first paragraph applies, the taxable supply referred to in subparagraph 1 of that paragraph is deemed to have been made outside Québec.”

(2) Subsection 1 applies from 1 July 2021.

**187.** Section 346.1 of the Act is amended by replacing the portion before paragraph 1 by the following:

**“346.1.** Paragraph 1 of section 346 does not apply to the acquisition or bringing into Québec of property or a service by an operator on behalf of a co-venturer, where the property or service is so acquired or brought into Québec for consumption, use or supply in the course of activities that are not commercial activities and the operator”.

**188.** (1) The heading of Division XXIII of Chapter VI of Title I of the Act is amended by replacing “TAXI” by “REMUNERATED PASSENGER”.

(2) Subsection 1 has effect from 1 December 2020.

**189.** (1) Section 350.63 of the Act is amended by replacing the first paragraph by the following paragraph:

“No person referred to in section 350.62 or person acting on that person’s behalf may print or send by a technological means the invoice containing the information provided for in paragraph 2 of section 350.62 more than once,

except when providing it to the recipient for the purposes of that section. If such a person generates or sends by such means a copy, duplicate, facsimile or any other type of partial or total reproduction for another purpose, the person must do so in the prescribed manner and such a document must contain the prescribed information.”

(2) Subsection 1 has effect from 1 December 2020.

**190.** (1) Section 350.66 of the Act is replaced by the following section:

**“350.66.** In any proceedings respecting an offence under section 60.3 of the Tax Administration Act (chapter A-6.002), when it refers to section 350.63, an offence under section 60.4 of the Tax Administration Act, when it refers to paragraph 2 of section 350.62, an offence under section 61.0.0.1 of the Tax Administration Act, when it refers to paragraph 1 of section 350.62, or an offence under section 485.3, when it refers to section 425.1.1, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee had knowledge that an invoice was provided to the recipient by a person engaged in a taxi business referred to in section 350.62, or by a person acting on his behalf, is proof, in the absence of any proof to the contrary, that the invoice was provided by the person and that the amount shown in the invoice as being the consideration corresponds to the consideration received by the person from the recipient for a supply.”

(2) Subsection 1 has effect from 1 December 2020.

**191.** Subdivision 4.2 of Division I of Chapter VII of Title I of the Act, comprising sections 382.8 to 382.11, is repealed.

**192.** Section 407.5 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“Despite section 407, a small supplier or a person not resident and not carrying on business in Québec, who engages in the retail sale of a new tire or the sale of a road vehicle, other than a road vehicle that is capital property of the supplier or person, or the retail leasing of a new tire or the long term leasing of a road vehicle, is required to be registered in respect of those activities.

The expressions “long term leasing”, “new tire”, “retail leasing”, “retail sale” and “road vehicle” have the meanings assigned by Title IV.5 of the Act.”

**193.** (1) The Act is amended by inserting the following section after section 407.6.1:

**“407.7.** Despite section 407, a person that is required, in accordance with section 477.18.3, to be registered under this division is required to be registered for the purposes of this Title.”

(2) Subsection 1 applies from 1 July 2021.



**194.** (1) Section 410 of the Act is replaced by the following section:

**“410.** Every person (other than a person registered under Division II of Chapter VIII.1) that enters Québec for the purpose of making taxable supplies of admissions in respect of an activity, seminar, event or place of amusement is required to be registered and shall, before making any such supply, apply to the Minister for registration.”

(2) Subsection 1 applies from 1 July 2021.

**195.** (1) Section 410.1 of the Act is amended, in the first paragraph,

(1) by replacing “under sections 407 to 407.6” in the portion before subparagraph 1 by “under any of sections 407 to 407.6 and 407.7”;

(2) by replacing subparagraph 1.4 by the following subparagraph:

“(1.4) in the case of a person required under section 407.5 to be registered in respect of the retail sale of new tires or the sale of road vehicles or the retail leasing of new tires or the long term leasing of road vehicles, the day the person engages in the first sale or leasing of new tires or road vehicles in Québec;”;

(3) by inserting the following subparagraph after subparagraph 1.5:

“(1.6) in the case of a person required under section 407.7 to be registered, the first day on which the person is required, in accordance with section 477.18.3, to be registered under this division; and”.

(2) Paragraphs 1 and 3 of subsection 1 apply from 1 July 2021.

**196.** (1) Section 411 of the Act is amended by inserting “, 407.7” after “407.6” in the portion before subparagraph 1 of the first paragraph.

(2) Subsection 1 applies from 1 July 2021.

**197.** (1) Section 412 of the Act is amended by adding the following paragraph at the end:

“Where the application referred to in the first paragraph is made by a person that is required to be registered under section 407.7, it must also contain the registration number assigned to that person in accordance with subsection 1 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies from 1 July 2021.

**198.** (1) Section 425.1.1 of the Act is replaced by the following section:

**“425.1.1.** Despite the first paragraph of section 425, a registrant who makes a supply referred to in any of sections 350.51, 350.51.1 and 350.62 shall show on the invoice referred to in any of those sections and that the registrant is required to provide to the recipient the consideration paid or payable by the recipient for the supply as well as the tax payable in respect of the supply in such a way that the amount of the tax is shown clearly and separately from the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 has effect from 1 December 2020.

**199.** (1) Section 442 of the Act is amended by inserting “18.0.1.1, 18.0.1.2,” after “18.0.1,”.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

**200.** (1) Section 456 of the Act is amended by replacing the portion before the formula in the first paragraph by the following:

**“456.** If, in a taxation year of a registrant, tax becomes payable, or is paid without having become payable, by the registrant in respect of supplies of a passenger vehicle made under a lease and the total of the consideration for the supplies that would be deductible in computing the registrant’s income for the year for the purposes of the Taxation Act (chapter I-3), if the registrant were a taxpayer under that Act and that Act were read without reference to its section 421.6, exceeds the amount in respect of that consideration that would be deductible in computing the registrant’s income for the year for the purposes of that Act, if the registrant were a taxpayer under that Act and the formula in sections 99R1, 99R1.1 and 421.6R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) were read without reference to B, there must be added in determining the net tax for the appropriate reporting period of the registrant an amount determined by the formula”.

(2) Subsection 1 has effect from 19 March 2019.

**201.** (1) The heading of Chapter VIII.1 of Title I of the Act is amended by replacing “NON-RESIDENT SUPPLIERS” by “ELECTRONIC COMMERCE”.

(2) Subsection 1 applies from 1 July 2021.

**202.** (1) Section 477.2 of the Act is amended

(1) by striking out the definition of “Québec consumer” in the first paragraph;

(2) by replacing the definition of “specified Québec consumer” in the first paragraph by the following definition:

““specified Québec consumer” means a recipient of a supply in respect of which the following conditions are met:

(1) the recipient has not provided to the supplier, or to a distribution platform operator in respect of the supply, evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII; and

(2) the usual place of residence of the recipient, determined in accordance with section 477.3, is situated in Québec;”;

(3) by inserting the following definitions in alphabetical order in the first paragraph:

““accommodation platform operator”, in respect of a supply of short-term accommodation made through an accommodation platform, means a person (other than the supplier or an excluded operator in respect of the supply) that

(1) controls or sets the essential elements of the transaction between the supplier and the recipient;

(2) if paragraph 1 does not apply to any person, is involved, directly or through arrangements with third parties, in collecting, receiving or charging the consideration for the supply and transmitting all or part of the consideration to the supplier; or

(3) is a prescribed person;

““distribution platform operator”, in respect of a supply of property or a service made through a specified distribution platform, means a person (other than the supplier or an excluded operator in respect of the supply) that

(1) controls or sets the essential elements of the transaction between the supplier and the recipient;

(2) if paragraph 1 does not apply to any person, is involved, directly or through arrangements with third parties, in collecting, receiving or charging the consideration for the supply and transmitting all or part of the consideration to the supplier; or

(3) is a prescribed person;

““excluded operator” means a person that, in respect of a supply of property or a service,

(1) meets the following conditions:

(a) the person does not set, directly or indirectly, any of the terms and conditions under which the supply is made,

(b) the person is not involved, directly or indirectly, in authorizing the charge to the recipient of the supply in respect of the payment of the consideration for the supply, and

(c) the person is not involved, directly or indirectly, in the ordering of the property or service, or in the delivery of the property or the rendering of the service;

(2) solely provides for the listing or advertising of the property or service or for the redirecting or transferring to a digital platform on which the property or service is offered;

(3) is solely a payment processor; or

(4) is a prescribed person;

““false statement” includes a statement that is misleading because of an omission from the statement;”;

(4) by replacing the definitions of “Canadian specified supplier”, “foreign specified supplier” and “specified supplier” in the first paragraph by the following definitions:

““Canadian specified supplier” means a specified supplier that is registered under subdivision D of Division V of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

““foreign specified supplier” means a specified supplier that is not resident in Canada, does not make supplies in the course of a business carried on in Canada and is not registered under subdivision D of Division V of Part IX of the Excise Tax Act;

““specified supplier” means a person not resident in Québec that does not make supplies in the course of a business carried on in Québec and that is not registered under Division I of Chapter VIII;”;

(5) by inserting the following definitions in alphabetical order in the first paragraph:

““accommodation platform” means a digital platform through which a person facilitates the making of a supply of short-term accommodation situated in Québec by another person that is not registered under Division I of Chapter VIII;

““designated qualifying corporeal movable property supply” means a supply made by way of sale of corporeal movable property that is, under the agreement for the supply, to be delivered in Québec to a specified Québec consumer, other than

(1) an exempt or zero-rated supply;

(2) a supply of corporeal movable property sent by mail or courier to the specified Québec consumer at an address in Québec from an address outside Canada by the supplier or by another person acting on behalf of the supplier, if the supplier maintains evidence satisfactory to the Minister that the property was so sent;

(3) a supply that is deemed under section 327.9 to have been made outside Québec;

(4) a qualifying corporeal movable property supply; and

(5) a prescribed supply;

““designated supply” means a taxable supply of incorporeal movable property or a service made in Québec, other than

(1) a supply that is made through a specified distribution platform and in respect of which a person registered under Division II of this chapter or Division I of Chapter VIII is a distribution platform operator;

(2) a supply of a service

(a) that is made to a person in connection with a supply of short-term accommodation made to the person, and

(b) the consideration for which represents a booking fee, administration fee or other similar charge;

(3) a supply of a service that is deemed under section 327.9 to have been made outside Québec; and

(4) a prescribed supply;

““digital platform” includes a website, an electronic portal, gateway, store or distribution platform or any other similar electronic interface but does not include

(1) an electronic interface that solely processes payments; or

(2) a prescribed platform or interface;

““qualifying corporeal movable property supply” means a supply made by way of sale of corporeal movable property that is, under the agreement for the supply, to be delivered in Québec to the recipient, other than

- (1) an exempt or zero-rated supply;
- (2) a supply of corporeal movable property sent by mail or courier to the recipient at an address in Québec from an address outside Québec by the supplier or by another person acting on behalf of the supplier, if the supplier maintains evidence satisfactory to the Minister that the property was so sent;
- (3) a supply that is deemed under section 327.9 to have been made outside Québec; and

- (4) a prescribed supply;

““Québec accommodation related supply” means a taxable supply of a service

- (1) that is made to a person in connection with a supply of short-term accommodation situated in Québec made to the person; and
- (2) the consideration for which represents a booking fee, administration fee or other similar charge;

““specified distribution platform” means a digital platform through which a person facilitates the making of one or more of the following supplies:

- (1) a designated supply by another person that is a Canadian specified supplier;
- (2) a specified supply by another person that is a specified supplier;
- (3) a qualifying corporeal movable property supply by another person that is not registered under Division I of Chapter VIII; or
- (4) a designated qualifying corporeal movable property supply by a specified supplier;

““specified supply” means a taxable supply of incorporeal movable property or a service, other than

- (1) a supply of incorporeal movable property that
  - (a) may not be used in Québec,
  - (b) relates to an immovable situated outside Québec, or
  - (c) relates to corporeal movable property ordinarily situated outside Québec;

- (2) a supply of a service that
  - (a) may only be consumed or used outside Québec,
  - (b) is in relation to an immovable situated outside Québec, or
  - (c) is rendered in connection with criminal, civil or administrative litigation that is brought outside Québec (other than a service rendered before the commencement of such litigation) or that is in the nature of an appeal from a decision resulting from such litigation;
- (3) a supply of a service that is deemed under section 327.9 to have been made outside Québec;
- (4) a supply of a service
  - (a) that is made to a person in connection with a supply of short-term accommodation made to the person, and
  - (b) the consideration for which represents a booking fee, administration fee or other similar charge; and
- (5) a prescribed supply.”;
- (6) by striking out the definitions of “specified digital platform” and “specified threshold” in the first paragraph;
- (7) by striking out the second paragraph.
- (2) Subsection 1 applies from 1 July 2021.

**203.** (1) Sections 477.3 and 477.4 of the Act are replaced by the following sections:

**“477.3.** To determine whether the usual place of residence of the recipient of a supply is situated in Québec, a person referred to in section 477.4.3 or 477.6 shall, in respect of the supply, have obtained in the ordinary course of the person’s operations two or more pieces of information from among the following that reasonably support that conclusion:

- (1) the recipient’s billing address;
- (2) the recipient’s home address;
- (3) the recipient’s business address;
- (4) the IP address of the device used by the recipient at the time the agreement relating to the supply is entered into or similar data obtained at that time through another geolocation method;

(5) payment-related information in respect of the recipient or other information used by the payment system, such as the recipient's payment-related bank information or the billing address used by the bank;

(6) the information from a subscriber identity module, or other similar module, used by the recipient;

(7) the place at which a landline communication service is supplied to the recipient; or

(8) any other relevant information specified by the Minister.

Where the person referred to in the first paragraph has obtained, in the ordinary course of the person's operations, two or more pieces of information from among those provided for in subparagraphs 1 to 8 of that paragraph in support of the conclusion that the usual place of residence of the recipient of a supply is situated in Québec and at least two other pieces of information from among those provided for in those subparagraphs in support of the conclusion that that usual place of residence is situated outside Québec, the person shall take into account the pieces of information that are, in the circumstances, reasonably considered to be more reliable in determining the place of residence.

Where the person referred to in the first paragraph cannot obtain two or more non-contradictory pieces of information to determine, in the ordinary course of the person's operations, the usual place of residence of the recipient of a supply, the Minister may allow an alternative method to be used.

Where the person referred to in the first paragraph has determined, in accordance with the first, second and third paragraphs, that the usual place of residence of the recipient of a supply is situated in Québec, the person has obtained in the ordinary course of the person's operations one or more addresses that are a home or business address of the recipient in Canada outside Québec and the person has not obtained in the ordinary course of the person's operations the same number or a greater number of addresses that are a home or business address of the recipient in Québec, the usual place of residence of the recipient is deemed, despite those paragraphs, to be situated outside Québec.

**“477.4.** For the purposes of this Title and despite sections 22.15.2, 22.31, 22.32 and 23, the following rules apply:

(1) a specified supply that is made by a person registered under Division II, other than a Canadian specified supplier, to a specified Québec consumer is deemed to be made in Québec; and

(2) a Québec accommodation related supply that is made by a person registered under Division II to a recipient that has not provided to the person evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII is deemed to be made in Québec and, where that supply is a supply to which Chapter IV applies, the supply is deemed not to be a supply to which that chapter applies.”



(2) Subsection 1, where it replaces section 477.3 of the Act, applies from 1 July 2021.

(3) Subsection 1, where it replaces section 477.4 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(4) However, where section 477.4 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 3 that is a specified supply or a Québec accommodation related supply, paragraph 3 of section 23 of the Act does not apply in respect of the supply and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, the following rules apply:

(1) for the purposes of Title I of the Act, that part of the consideration is not to be included in calculating the tax payable in respect of the supply; and

(2) for the purposes of sections 18 to 18.0.3, 26 to 26.5, 279.1 to 279.4 and 472 of the Act,

(a) the supply is deemed to be made outside Québec, despite section 477.4 of the Act, enacted by subsection 1; and

(b) the part of the consideration for the supply that becomes due after 30 June 2021, or that is paid after that date without having become due, is not to be included in calculating the tax payable in respect of the supply.

**204.** (1) The Act is amended by inserting the following sections after section 477.4:

**“477.4.1.** For the purposes of this Title and despite sections 22.15.2, 22.31, 22.32 and 23, where a person that is registered under Division I of Chapter VIII or carrying on a business in Québec makes a Québec accommodation related supply, the supply is deemed to be made in Québec and, where that supply is a supply to which Chapter IV applies, the supply is deemed not to be a supply to which that chapter applies.

**“477.4.2.** For the purposes of this Title, where a particular person that is registered under Division II makes, with a registrant described in section 41.0.2, an election under section 41.0.1 in respect of a particular supply, the registrant is deemed not to have made a supply to the particular person of a service of acting as mandatary described in section 41.0.2 in respect of the particular supply.”

(2) Subsection 1, where it enacts section 477.4.1 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.4.1 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is a Québec accommodation related supply, paragraph 3 of section 23 of the Act does not apply in respect of the supply and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, the following rules apply:

(1) for the purposes of Title I of the Act, that part of the consideration is not to be included in calculating the tax payable in respect of the supply; and

(2) for the purposes of sections 18 to 18.0.3, 26 to 26.5, 279.1 to 279.4 and 472 of the Act,

(a) the supply is deemed to be made outside Québec, despite section 477.4.1 of the Act, enacted by subsection 1; and

(b) the part of the consideration for the supply that becomes due after 30 June 2021, or that is paid after that date without having become due, is not to be included in calculating the tax payable in respect of the supply.

(4) Subsection 1, where it enacts section 477.4.2 of the Act, applies from 1 July 2021.

**205.** (1) The heading of Division II of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

**206.** (1) The Act is amended by inserting the following section before section 477.5:

**“477.4.3.** For the purposes of this division, the threshold amount of a particular person for a period is the total of all amounts each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a supply that is, or that could reasonably be expected to be,

(1) where the particular person is a foreign specified supplier, a specified supply made during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply that is deemed to have been made by another person under paragraph 1 of section 477.5.1 or subparagraph *a* of paragraph 1 of section 477.5.2);

(2) where the particular person is a Canadian specified supplier, a designated supply made during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply made through a specified distribution platform);

(3) where the particular person is a Canadian specified supplier, the taxable supply of corporeal movable property made in Québec during that period by the particular person to a specified Québec consumer (other than a zero-rated supply or a supply that is deemed to have been made by another person under paragraph 1 of section 477.5.5);

(4) where the particular person is a specified supplier, a Québec accommodation related supply made during that period by the particular person to another person that is not registered under Division I of Chapter VIII;

(5) where the particular person is a distribution platform operator in respect of a specified supply (other than a zero-rated supply) made during that period through a specified distribution platform by a specified supplier to a specified Québec consumer, a specified supply (other than a zero-rated supply) that a specified supplier has made during that period through the specified distribution platform to a specified Québec consumer and in respect of which the particular person or any other person is a distribution platform operator;

(6) where the particular person is a distribution platform operator in respect of a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply made during that period through a specified distribution platform by a specified supplier to a specified Québec consumer, a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply that a specified supplier has made during that period through the specified distribution platform to a specified Québec consumer and in respect of which the particular person or any other person is a distribution platform operator; or

(7) where the particular person is an accommodation platform operator in respect of an accommodation supply—being a taxable supply of short-term accommodation situated in Québec made by a person that is not registered under Division I of Chapter VIII to a recipient that is not registered under that division—that is made during that period through an accommodation platform, an accommodation supply that is made during that period through the accommodation platform and in respect of which the particular person or any other person is an accommodation platform operator.

For the purposes of subparagraphs 2 and 3 of the first paragraph, this Title is to be read without reference to section 23.

Where the consideration for a supply is expressed in foreign currency, the person referred to in the first paragraph shall, for the purpose of computing the total described in that paragraph and despite section 56, use a fair and reasonable conversion method to convert the value of the consideration into Canadian currency, provided the method is used consistently by the person to determine the total described in that paragraph.”

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.4 of the Act, enacted by subsection 1 of section 203 of this Act, in section 477.4.1 of the Act, enacted by subsection 1 of section 204 of this Act, or in any of sections 477.5.1 to 477.5.5 of the Act, enacted by subsection 1 of section 208 of this Act, that is made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

**207.** (1) Section 477.5 of the Act is amended

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

“Every person (other than a registrant or a person that carries on a business in Québec) that is a specified supplier at any time, a distribution platform operator in respect of a supply made at any time or an accommodation platform operator in respect of a supply made at any time is required at that time to be registered under this division if the threshold amount of the person for any period of 12 months that includes that time (other than a period that begins before 1 July 2021) exceeds \$30,000.”;

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

“Where a person that is registered under this division becomes registered under Division I of Chapter VIII on a particular day, the person ceases to be registered under this division effective on the particular day.

The Minister may, after giving a person that is registered under this division reasonable written notice, cancel the registration of the person if the Minister is satisfied that the registration is not required for the purposes of this division.

On request from a person, the Minister may cancel the registration of the person under this division if the Minister is satisfied that the registration is not required for the purposes of this division.

Where the Minister cancels the registration of a person under the sixth or seventh paragraph, the Minister shall notify the person of the cancellation and its effective date.”

(2) Subsection 1 applies from 1 July 2021. It also applies in respect of a supply referred to in section 477.4 of the Act, enacted by subsection 1 of section 203 of this Act, in section 477.4.1 of the Act, enacted by subsection 1 of section 204 of this Act, or in any of sections 477.5.1 to 477.5.5 of the Act,

enacted by subsection 1 of section 208 of this Act, that is made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) For the purposes of the first paragraph of section 477.5 of the Act, the supply referred to in subsection 2 is deemed to be made on 1 July 2021.

**208.** (1) The Act is amended by inserting the following division after section 477.5:

**“DIVISION II.1**

**“PRESUMPTIONS—SUPPLIERS**

**“477.5.1.** Where a specified supply is made through a specified distribution platform by a specified supplier to a specified Québec consumer and where another person registered under Division II is a distribution platform operator in respect of the specified supply, then, for the purposes of this Title (except for sections 407 to 412 and 477.2 and subparagraph 5 of the first paragraph of section 477.4.3), the following rules apply:

(1) the specified supply is deemed to have been made by the other person and not by the specified supplier; and

(2) the other person is deemed not to have made a supply of services relating to the specified supply to the specified supplier.

**“477.5.2.** Where a specified supply is made through a specified distribution platform by a specified supplier, where another person that is registered under Division I of Chapter VIII, or that carries on a business in Québec, is a distribution platform operator in respect of the specified supply and where, but for section 23, the specified supply would have been made in Québec, the following rules apply:

(1) where the other person is registered under Division I of Chapter VIII, for the purposes of this Title (except for sections 407 to 412 and 477.2 and subparagraph 5 of the first paragraph of section 477.4.3),

(a) the specified supply is deemed to have been made by the other person and not by the specified supplier, and

(b) the other person is deemed not to have made a supply of services relating to the specified supply to the specified supplier; and

(2) in any other case, for the purposes of sections 294 to 297, 462 and 462.1, the specified supply is deemed to have been made by the other person and not by the specified supplier.

**“477.5.3.** Where a particular supply that is a taxable supply of short-term accommodation situated in Québec is made through an accommodation platform by a particular person that is not registered under Division I of Chapter VIII, where another person that is registered under Division II is an accommodation platform operator in respect of the particular supply and where the recipient has not provided to the other person evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII, then, for the purposes of this Title (except for sections 294 to 297, 407 to 412, 462, 462.1 and 477.2 and subparagraph 7 of the first paragraph of section 477.4.3), the following rules apply:

(1) the particular supply is deemed to have been made by the other person and not by the particular person; and

(2) the other person is deemed not to have made a supply of services relating to the particular supply to the particular person.

**“477.5.4.** Where a particular supply that is a taxable supply of short-term accommodation situated in Québec is made through an accommodation platform by a particular person that is not registered under Division I of Chapter VIII and where another person that is registered under that division, or that carries on a business in Québec, is an accommodation platform operator in respect of the particular supply, then, for the purposes of this Title (except for sections 294 to 297, 462 and 462.1, in respect of the particular person, and except for sections 407 to 412 and 477.2 and subparagraph 7 of the first paragraph of section 477.4.3), the following rules apply:

(1) the particular supply is deemed to have been made by the other person and not by the particular person; and

(2) the other person is deemed not to have made a supply of services relating to the particular supply to the particular person.

**“477.5.5.** Where a designated qualifying corporeal movable property supply or a qualifying corporeal movable property supply is made through a specified distribution platform by a specified supplier to a specified Québec consumer and where another person that is registered under Division II is a distribution platform operator in respect of the supply of the property, then, for the purposes of this Title (except for sections 407 to 412 and 477.2 and subparagraph 6 of the first paragraph of section 477.4.3), the following rules apply:

(1) the supply of the property is deemed to have been made by the other person and not by the specified supplier;

(2) sections 22.7, 22.9 and 23 do not apply in respect of the supply of the property and the supply is deemed to have been made in Québec; and

(3) the other person is deemed not to have made a supply of services relating to the supply of the property to the specified supplier.

**“477.5.6.** Where a particular person that is deemed not to have made a supply under paragraph 1 of any of sections 477.5.1 and 477.5.3 to 477.5.5 or subparagraph *a* of paragraph 1 of section 477.5.2 made a false statement to another person that is deemed to have made the supply under any of those paragraphs 1 or that subparagraph *a*, as the case may be, and where the false statement is relevant to the determination of whether the other person is required to collect the tax payable under section 16 in respect of the supply or the determination of the amount of that tax that the other person is required to collect, the particular person and the other person are solidarily liable for all obligations under this Title in respect of the supply that arise because of

(1) the tax in respect of the supply becoming collectible by the other person; and

(2) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax or specified net tax of the other person, or an amount that was paid to the other person or applied on account of a refund or rebate to which the other person was not entitled or that exceeds the refund or rebate to which the other person was entitled, that is reasonably attributable to the supply.

Where the other person did not know and could not reasonably be expected to have known that the particular person made a false statement, where the other person relied in good faith on the false statement and where, because of such reliance, the other person did not charge, collect or remit the amount of tax in respect of the supply that the other person was required to charge, collect or remit, the Minister is not to assess the other person under section 25 of the Tax Administration Act (chapter A-6.002) for obligations provided for in this Title in respect of the supply in excess of the obligations in respect of the supply that arise because of the other person having charged, collected or remitted an amount of tax in respect of the supply.”

(2) Subsection 1, where it enacts sections 477.5.1 to 477.5.5 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(3) However, where section 477.5.3 or 477.5.4 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is the supply of short-term accommodation and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, that part of the consideration is not to be included in calculating the tax payable in respect of the supply for the purposes of Title I of the Act.

(4) Subsection 1, where it enacts section 477.5.6 of the Act, applies from 1 July 2021.

**209.** (1) The heading of Division III of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

**210.** (1) Section 477.6 of the Act is replaced by the following section:

**“477.6.** A foreign specified supplier that is registered under Division II and that makes a specified supply in Québec to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A Canadian specified supplier that is registered under Division II and that makes a designated supply or a taxable supply of corporeal movable property in Québec to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A person registered under Division II that is deemed, under paragraph 1 of sections 477.4 and 477.5.1, to make a specified supply in Québec to a specified Québec consumer or that is deemed, under paragraphs 1 and 2 of section 477.5.5, to make a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply in Québec to a specified Québec consumer shall, as a mandatary of the Minister, collect the tax payable by the specified Québec consumer under section 16 in respect of the supply.

A person registered under Division II that is deemed, under paragraph 1 of section 477.5.3, to make a taxable supply of short-term accommodation situated in Québec shall, as a mandatary of the Minister, collect the tax payable by the recipient under section 16 in respect of the supply.

A specified supplier registered under Division II that makes a Québec accommodation related supply in Québec to a recipient that has not provided to the supplier evidence satisfactory to the Minister that the recipient is registered under Division I of Chapter VIII shall, as a mandatary of the Minister, collect the tax payable by the recipient under section 16 in respect of the supply.”

(2) Subsection 1 applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.



(3) However, where section 477.6 of the Act applies in respect of a supply referred to in paragraph 2 of subsection 2 that is the supply of short-term accommodation and part of the consideration for the supply becomes due before 1 July 2021 or is paid before that date without having become due, that part of the consideration is not to be included in calculating the tax payable in respect of the supply for the purposes of Title I of the Act.

**211.** (1) Section 477.6.1 of the Act, enacted by section 237 of chapter 14 of the statutes of 2021, is replaced by the following section:

**“477.6.1.** A supplier to which the first or second paragraph of section 477.6 applies or a person to which the third paragraph of that section applies is not required to collect the tax payable by a specified Québec consumer under section 16 in respect of a taxable supply of an emission allowance.”

(2) Subsection 1 applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all or part of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

**212.** (1) The heading of Division IV of Chapter VIII.1 of Title I of the Act is amended by adding “—SPECIFIED SYSTEM” at the end.

(2) Subsection 1 applies from 1 July 2021.

**213.** (1) Sections 477.8 and 477.9 of the Act are replaced by the following sections:

**“477.8.** For the purposes of this chapter and subject to section 477.9, the reporting period of a person registered under Division II at a particular time corresponds to the calendar quarter that includes that time.

**“477.9.** Where a person becomes registered under Division II on a particular day, the following periods are deemed to be separate reporting periods of the person:

(1) the period beginning on the first day of the reporting period of the person, otherwise determined under subdivision 1 of Division IV of Chapter VIII, that includes the particular day and ending on the day immediately preceding the particular day; and

(2) the period beginning on the particular day and ending on the last day of the calendar quarter that includes the particular day.

Where a person ceases to be registered under Division II on a particular day, the following periods are deemed to be separate reporting periods of the person:

(1) the period beginning on the first day of the calendar quarter that includes the particular day and ending on the day immediately preceding the particular day; and

(2) the period beginning on the particular day and ending on the last day of the reporting period of the person, otherwise determined under subdivision 1 of Division IV of Chapter VIII, that includes the particular day.”

(2) Subsection 1 applies from 1 July 2021.

**214.** (1) Section 477.17 of the Act is amended

(1) by replacing the portion before the formula in the first paragraph by the following:

**“477.17.** Subject to the third and fourth paragraphs, a person that is resident in Canada and is the recipient of a specified supply made by a foreign specified supplier is entitled to a rebate of the tax paid by the person under section 16 in respect of the supply equal to the amount determined by the formula”;

(2) by inserting “in respect of which the supply is made” after “service” in subparagraph 2 of the second paragraph.

(2) Subsection 1 applies from 1 July 2021.

**215.** (1) The Act is amended by inserting the following after section 477.18:

**“477.18.1.** No amount of an input tax refund, rebate, refund or remission under this or any other Act of the Parliament of Québec shall be credited, paid or granted to the recipient of a supply to the extent that it is reasonable to consider that the amount is determined, directly or indirectly, in relation to an amount that is collected as or on account of tax or in relation to an amount of tax that is required to be collected in respect of the supply by a particular person registered under Division II.

The first paragraph does not apply

(1) in respect of an amount that the recipient may claim as a rebate under subdivision 5 of Division I of Chapter VII if the recipient is not registered under Division I of Chapter VIII, as a rebate under section 400 or as a refund under section 21 of the Tax Administration Act (chapter A-6.002);

(2) in respect of an amount that is adjusted, refunded or credited by the particular person under any of sections 447, 448 and 477.16; and

(3) for prescribed purposes.

**“DIVISION IV.1****“CORPOREAL MOVABLE PROPERTY**

**“477.18.2.** In this division, “specified recipient”, in respect of a supply of property, means a person (other than a person not resident in Québec that is not a consumer of the property) that is the recipient of the supply and that is not registered under Division I of Chapter VIII.

**“477.18.3.** Every person that is not resident in Québec and does not make supplies at any time in the course of a business carried on in Québec, or that is a distribution platform operator in respect of a supply made at any time, is required at that time to be registered under Division I of Chapter VIII if, for any period of 12 months that includes that time (other than a period that begins before 1 July 2021), the amount determined by the following formula is greater than \$30,000:

A + B.

For the purposes of the formula in the first paragraph,

(1) A is the total of all amounts, each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a taxable supply that is, or that could reasonably be expected to be, a qualifying corporeal movable property supply made by the person during that period to a specified recipient (other than a supply deemed to have been made by the person under subparagraph *a* of subparagraph 1 of the first paragraph of section 477.18.4); and

(2) B is

(*a*) where the person is a distribution platform operator in respect of a qualifying corporeal movable property supply made during that period through a specified distribution platform, the total of all amounts, each of which is an amount that is, or that could reasonably be expected to be, the value of the consideration for a supply that is, or that could reasonably be expected to be, a qualifying corporeal movable property supply made during that period through the specified distribution platform to a specified recipient and in respect of which the person or any other person is a distribution platform operator, and

(*b*) in any other case, zero.

**“477.18.4.** Where a particular supply that is a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply is made through a specified distribution platform by a particular person that is not registered under Division I of Chapter VIII and where another person that is registered under that division, or is carrying on a business in Québec, is a distribution platform operator in respect of the particular supply, the following rules apply:

(1) for the purposes of this Title (except for sections 294 to 297, 462 and 462.1, in respect of the particular person, and except for sections 407 to 412 and 477.2 and subparagraph *a* of subparagraph 2 of the second paragraph of section 477.18.3),

(a) the particular supply is deemed to have been made by the other person and not by the particular person, and

(b) the particular supply is deemed to be a taxable supply;

(2) for the purposes of this Title (except for sections 327.1 to 327.7), the other person is deemed not to have made a supply of services relating to the particular supply to the particular person; and

(3) where the other person is registered under Division I of Chapter VIII, where the particular person has paid tax under section 17 in respect of the bringing into Québec of the corporeal movable property, where no person is entitled to claim an input tax refund or a rebate under this Title in respect of the tax in respect of the bringing into Québec of the property, where no person is deemed under section 327.7 to have paid tax in respect of a supply of the corporeal movable property equal to the tax in respect of the bringing into Québec of the property and where the particular person provides to the other person evidence satisfactory to the Minister that the tax in respect of the bringing into Québec of the property has been paid,

(a) for the purpose of determining an input tax refund of the other person, the other person is deemed

i. to have paid, at the time the particular person paid the tax in respect of the bringing into Québec of the property, tax in respect of a supply of the corporeal movable property made to the other person equal to the tax in respect of the bringing into Québec of the property, and

ii. to have acquired the corporeal movable property for use exclusively in its commercial activities, and

(b) no portion of the tax in respect of the bringing into Québec of the property that has been paid by the particular person shall be rebated, refunded or remitted to the particular person, or shall otherwise be recovered by the particular person, under this or any other Act of the Parliament of Québec.

For the purposes of the first paragraph, the definition of “designated qualifying corporeal movable property supply” in section 477.2 is to be read as if all occurrences of “specified Québec consumer” were replaced by “recipient”, with the necessary modifications.

**“477.18.5.** Where a particular person that is deemed not to have made a supply under subparagraph *a* of subparagraph 1 of the first paragraph of section 477.18.4 made a false statement to another person that is deemed to have made the supply under that subparagraph *a* and where the false statement is relevant to the determination of whether the other person is required to collect the tax payable under section 16 in respect of the supply or the determination of the amount of that tax that the other person is required to collect, the particular person and the other person are solidarily liable for all obligations under this Title in respect of the supply that arise because of

(1) the tax in respect of the supply becoming collectible by the other person; and

(2) a failure to account for or pay, in the manner and within the time specified in this Title, an amount of net tax of the other person, or an amount that was paid to the other person or applied on account of a refund or rebate to which the other person was not entitled or that exceeds the refund or rebate to which the other person was entitled, that is reasonably attributable to the supply.

Where a particular person provides to another person evidence that tax under section 17 has been paid in respect of the bringing into Québec of corporeal movable property, where the particular person made a false statement to the other person that is relevant to the determination of whether subparagraph 3 of the first paragraph of section 477.18.4 is applicable in respect of the bringing into Québec of the property and where the other person claimed an input tax refund (in this section referred to as the “non-allowable input tax refund”) to which the other person was not entitled but would have been entitled if that subparagraph 3 were applicable in respect of the bringing into Québec of the property, the particular person and the other person are solidarily liable for all obligations provided for in this Title that arise because of the other person having claimed the non-allowable input tax refund.

Where the other person did not know and could not reasonably be expected to have known that the particular person made a false statement, where the other person relied in good faith on the false statement and where, because of such reliance, the other person either did not charge, collect or remit the amount of tax in respect of the supply that the other person was required to charge, collect or remit, or claimed the non-allowable input tax refund, the Minister is not to assess the other person under section 25 of the Tax Administration Act (chapter A-6.002) for

(1) obligations provided for in this Title in respect of the supply in excess of the obligations that arise because of the other person having charged, collected or remitted an amount of tax in respect of the supply; or

(2) obligations provided for in this Title that arise because of the other person having claimed the non-allowable input tax refund.

**“477.18.6.** A particular person (other than a prescribed person) that in the course of a business makes one or more particular supplies of a service of storing in Québec corporeal movable property (other than a service that is incidental to the supply of a freight transportation service, as defined in section 193) offered for sale by another person not resident in Québec shall

(1) notify the Minister of this fact, by filing the information required by the Minister in the manner determined by the Minister, on or before

(a) 1 January 2022, where the particular person makes those particular supplies in the course of a business carried on as of 1 July 2021, or, in any other case, the last day of the six-month period that follows the day on which the particular person last began making those particular supplies in the course of a business, or

(b) any later day that the Minister determines; and

(2) in respect of those particular supplies, maintain records containing information determined by the Minister.

## **“DIVISION IV.2**

### **“INFORMATION RETURNS**

**“477.18.7.** A person (other than a prescribed person) that is a registrant at any time in a calendar year and that is a distribution platform operator in respect of a qualifying corporeal movable property supply or a designated qualifying corporeal movable property supply made in the calendar year shall file with the Minister an information return for the calendar year, containing the information determined by the Minister, before 1 July of the following calendar year.

**“477.18.8.** A person (other than a prescribed person) that, at any time in a calendar year, is registered or required to be registered under Division II, or is a registrant, and that is an accommodation platform operator in respect of a supply of short-term accommodation situated in Québec made in the calendar year shall file with the Minister an information return for the calendar year, containing the information determined by the Minister, before 1 July of the following calendar year.”

(2) Subsection 1, where it enacts section 477.18.1 of the Act, has effect from 1 January 2019.

(3) Subsection 1, where it enacts the headings of Divisions IV.1 and IV.2 of Chapter VIII.1 of Title I and sections 477.18.5 and 477.18.6 of the Act, applies from 1 July 2021.

(4) Subsection 1, where it enacts sections 477.18.2 and 477.18.3 of the Act, applies either from 1 July 2021 or in respect of a supply referred to in section 477.18.4 of the Act, enacted by subsection 1, that is made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(5) For the purposes of the first paragraph of section 477.18.3 of the Act, the supply referred to in subsection 4 is deemed to be made on 1 July 2021.

(6) Subsection 1, where it enacts section 477.18.4 of the Act, applies

(1) in respect of a supply made after 30 June 2021; or

(2) in respect of a supply made before 1 July 2021 if all of the consideration for the supply becomes due after 30 June 2021 or is paid after that date without having become due.

(7) Subsection 1, where it enacts sections 477.18.7 and 477.18.8 of the Act, applies from the calendar year 2021. However, where those sections apply to the calendar year 2021, they are to be read as if the calendar year were the portion of that calendar year that begins on 1 July and ends on 31 December.

**216.** (1) The heading of Division V of Chapter VIII.1 of Title I of the Act is replaced by the following heading:

“PROHIBITION AND PENALTY”.

(2) Subsection 1 applies from 1 July 2021.

**217.** (1) The Act is amended by inserting the following section before section 477.19:

**“477.18.9.** No person shall, in respect of a supply of property or a service made to a particular person that is a consumer of the property or service, provide to another person that is registered under Division II evidence that the particular person is registered under Division I of Chapter VIII.”

(2) Subsection 1 applies from 1 July 2021.

**218.** Section 477.19 of the Act is replaced by the following section:

**“477.19.** The recipient of a supply of property or a service that evades or attempts to evade the payment or collection of tax under section 16 in respect of the supply by providing false information to a person referred to in section 477.6 or, if the recipient is a consumer of the property or service, by providing to that person evidence that the recipient is registered under Division I of Chapter VIII shall incur a penalty equal to the greater of \$250 and 50% of the amount the payment or collection of which the recipient evaded or attempted to evade.”

**219.** (1) Section 541.23 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““reporting period” of a person at a particular time means the calendar quarter that includes that time;”.

(2) Subsection 1 has effect from 1 January 2020.

**220.** (1) Section 541.26 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“Every person who is required to collect the tax or any of the amounts referred to in section 541.25 during a reporting period shall keep an account thereof and, on or before the last day of the month following the end of the reporting period, render an account to the Minister, in the prescribed form containing prescribed information, of the tax or any of those amounts that the person has collected or should have collected for the reporting period and, on or before that last day, remit the tax or amount to the Minister.

A person shall render an account to the Minister even if no amount relating to the supply of an accommodation unit giving rise to the tax or to any of the amounts referred to in section 541.25 was received during the reporting period.”

(2) Subsection 1 has effect from 1 January 2020.

**221.** (1) Section 541.30 of the Act is amended by adding the following paragraph at the end:

“Despite the second paragraph, in the case of a person operating a digital accommodation platform, the second paragraph of section 415 is to be read without reference to “shall be kept at the principal establishment of its holder in Québec and”.”

(2) Subsection 1 has effect from 29 August 2017.

**222.** Section 541.48 of the Act is amended by striking out the definition of “collection officer”.

**223.** Section 541.53 of the Act is amended by striking out the fourth paragraph.

**224.** Section 541.57 of the Act is amended by striking out the third and fourth paragraphs.

**225.** Section 541.59 of the Act is amended by striking out the second paragraph.

**226.** Chapter V of Title IV.5 of the Act, comprising sections 541.60 to 541.62, is repealed.



**227.** Sections 541.63 and 541.64 of the Act are repealed.

**228.** Section 541.65 of the Act is amended by striking out “collection officer or” in the first paragraph.

**229.** Section 541.67 of the Act is repealed.

**230.** Section 541.68 of the Act is replaced by the following section:

**“541.68.** Every person who contravenes sections 541.50, 541.51, 541.53, 541.54, the third paragraph of section 541.56 or section 541.59 is liable to a fine of not less than \$200 nor more than \$5,000.”

**231.** (1) Section 677 of the Act, amended by section 238 of chapter 14 of the statutes of 2021 and by section 18 of chapter 15 of the statutes of 2021, is again amended, in the first paragraph,

(1) by striking out subparagraph 38.2;

(2) by inserting the following subparagraph after subparagraph 50.1.1:

“(50.1.1.1) determine, for the purposes of section 477.2, the prescribed persons, the prescribed supplies, the prescribed platforms and the prescribed interfaces;”;

(3) by inserting the following subparagraphs after subparagraph 50.1.2:

“(50.1.3) determine, for the purposes of section 477.18.1, the prescribed purposes;

“(50.1.4) determine, for the purposes of section 477.18.6, the prescribed persons;

“(50.1.5) determine, for the purposes of section 477.18.7, the prescribed persons;

“(50.1.6) determine, for the purposes of section 477.18.8, the prescribed persons;”;

(4) by striking out subparagraph 55.2.

(2) Paragraphs 2 and 3 of subsection 1 apply from 1 July 2021.

ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE  
QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

**232.** (1) Section 549 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (2019, chapter 14) is amended by replacing subsection 2 by the following subsection:

“(2) Subsection 1 applies from 1 January 2018.”

(2) Subsection 1 has effect from 19 June 2019.

(3) An amount to be paid to the Minister of Revenue under section 290 of the Act respecting the Québec sales tax (chapter T-0.1) in respect of a reporting period, by reason of the application of subsection 1, is deemed to have been paid to the Minister on or before the day on which the return for that period was required to be filed, if it is paid on or before 31 October 2021 or, if it is later, the day on which the return for the first reporting period that begins after 4 June 2021 is required to be filed.

(4) Despite the second paragraph of section 25 of the Tax Administration Act (chapter A-6.002), the Minister of Revenue may determine or redetermine the amount of the duties, interest and penalties owed by a person in respect of an amount to be paid referred to in subsection 3.

REGULATION RESPECTING THE TAXATION ACT

**233.** (1) The Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by inserting the following section after section 1R7:

“**1R8.** For the purposes of the definition of “zero-emission vehicle” in section 1 of the Act,

(a) it is a prescribed condition that the motor vehicle have a battery capacity of at least seven kilowatt-hours;

(b) the election provided for in section 130R134.1 is a prescribed election; and

(c) the federal incentive for the purchase of a zero-emission vehicle announced in the federal budget plan of 19 March 2019 is a prescribed program.”

(2) Subsection 1 has effect from 19 March 2019.

**234.** (1) The Regulation is amended by inserting the following section after section 99R1:

**“99R1.1.** For the purposes of paragraph *d.5* of section 99 of the Act, the amount prescribed in respect of a zero-emission passenger vehicle of a taxpayer is equal to the amount determined by the formula

$A + B$ .

In the formula in the first paragraph,

(a) A is \$55,000; and

(b) B is the sum of the federal and provincial sales taxes that would have been payable on the acquisition of the zero-emission passenger vehicle if it had been acquired by the taxpayer at a cost equal, at the time of the acquisition, to the amount specified in subparagraph *a*, before the application of those sales taxes.”

(2) Subsection 1 has effect from 19 March 2019.

**235.** (1) Section 130R3 of the Regulation, amended by section 3 of the Regulation to amend the Regulation respecting the Taxation Act, enacted by Order in Council 164-2021 dated 24 February 2021, is again amended by replacing the portion of the definition of “accelerated investment incentive property” in the first paragraph before paragraph *a* by the following:

““accelerated investment incentive property” means property of a taxpayer (other than property included in Class 54 or 55 in Schedule B) that”.

(2) Subsection 1 has effect from 19 March 2019.

**236.** (1) Section 130R22 of the Regulation is amended by adding the following paragraphs at the end:

“(z.18) Class 54: 30%; and

“(z.19) Class 55: 40%.”

(2) Subsection 1 has effect from 19 March 2019.

**237.** (1) Section 130R120 of the Regulation, amended by section 18 of the Regulation to amend the Regulation respecting the Taxation Act, enacted by Order in Council 164-2021 dated 24 February 2021, is again amended

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

“(a) A is, in respect of property of the class that is considered to be available for use by the taxpayer in the year and that is accelerated investment incentive property or property included in Class 54 or 55 in Schedule B, one of the following factors:

i. if the property is not described in section 130R62 or in any of subparagraphs ii, v and vi and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2, 53, 54 and 55, or in Class 43 in the circumstances described in subparagraph vii,”;

(2) by inserting the following subparagraphs after subparagraph vii of subparagraph *a* of the second paragraph:

“vii.1. if the property is included in Class 54,

(1) 7/3, if the property is considered to be available for use before 1 January 2024,

(2) 3/2, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) 5/6, if the property is considered to be available for use after 31 December 2025,

“vii.2. if the property is included in Class 55,

(1) 3/2, if the property is considered to be available for use before 1 January 2024,

(2) 7/8, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

(3) 3/8, if the property is considered to be available for use after 31 December 2025, and”;

(3) by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) D is the total of all amounts each of which is an amount referred to in subparagraph i of subparagraph *e* of the first paragraph of section 93 of the Act in respect of property of the class that is considered to be available for use in the year and that is accelerated investment incentive property or property included in Class 54 or 55 in Schedule B; and”;

(4) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the fourth paragraph by the following subparagraph:

“(2) property included in any of Classes 13, 14, 15, 23, 24, 27, 29, 34, 52, 54 and 55 in Schedule B,”.

(2) Subsection 1 has effect from 19 March 2019.

**238.** (1) The Regulation is amended by inserting the following section after section 130R134:

**“130R134.1.** A taxpayer may elect not to include a property in Class 54 or 55 in Schedule B, as the case may be, provided the election is made in the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”

(2) Subsection 1 has effect from 19 March 2019.

**239.** (1) Section 130R148 of the Regulation is replaced by the following section:

**“130R148.** Subject to sections 130R149, 130R150.2 and 130R150.3 and for the purposes of this Title and Schedule B, where a property, immediately before it was acquired by a taxpayer, was property of a prescribed class or a separate prescribed class of the person from whom it was so acquired, the property is deemed to be property of that same prescribed class or separate prescribed class, as the case may be, of the taxpayer.”

(2) Subsection 1 has effect from 19 March 2019.

**240.** (1) The Regulation is amended by inserting the following section after section 130R150.2:

**“130R150.3.** Section 130R148 does not apply to an acquisition of property referred to therein by a taxpayer from a person in respect of which the property is a zero-emission vehicle included in Class 54 or 55 in Schedule B.”

(2) Subsection 1 has effect from 19 March 2019.

**241.** (1) Section 712R1 of the Regulation is amended by replacing the definition of “organization” by the following definition:

““organization” means a registered charity, a registered national arts service organization, a registered journalism organization, a recognized arts organization, a recognized political education organization, a registered museum, a registered cultural or communications organization, a registered Canadian amateur athletic association or a registered Québec amateur athletic association;”.

(2) Subsection 1 has effect from 1 January 2020.

**242.** (1) Schedule B to the Regulation is amended by adding the following classes at the end:

**“CLASS 54**

**(30%)**

(ss. 130R22, 130R120, 130R134.1, 130R150.3)

“Property that is a zero-emission vehicle and that is not included in any of Classes 16, 18 and 55.

**“CLASS 55**

**(40%)**

(ss. 130R22, 130R120, 130R134.1, 130R150.3)

“Property that is a zero-emission vehicle and that would otherwise be included in Class 16 or 18.”

(2) Subsection 1 has effect from 19 March 2019.

**REGULATION RESPECTING THE QUÉBEC SALES TAX**

**243.** (1) Section 434R8.10 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended

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

“For the purposes of sections 434R8.1 to 434R8.14, if an amount is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act (chapter I-3) to be the capital cost to a registrant of a passenger vehicle for the purposes of that section, the amount, if any, by which the total of all amounts each of which is an amount of tax that is deemed under section 434R8.8 to have become payable, or to have been paid without having become payable, by the registrant in respect of the acquisition or bringing into Québec of the vehicle or the acquisition or bringing into Québec of an improvement to the vehicle, exceeds the amount determined by the formula provided for in the second paragraph shall not be included in determining an input tax refund of the registrant for any reporting period of the registrant.”;

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

“(2) B is the amount that is deemed under any of paragraphs *d.3* to *d.5* of section 99 of the Taxation Act to be the capital cost to the registrant of the vehicle for the purposes of that section.”

(2) Subsection 1 has effect from 19 March 2019.

#### FINAL PROVISION

**244.** This Act comes into force on 4 June 2021, except for section 1, section 4 where it enacts section 37.1.7 of the Tax Administration Act (chapter A-6.002), sections 6 and 7, paragraphs 1 and 2 of subsection 1 of section 173, sections 177, 181, 185, 186, 193 and 194, paragraphs 1 and 3 of subsection 1 of section 195, sections 196, 197 and 201 to 218 and paragraphs 2 and 3 of subsection 1 of section 231, which come into force on 29 June 2021.





## Regulations and other Acts

Gouvernement du Québec

### **O.C. 1266-2021, 22 September 2021**

Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13)

#### **Regulation**

Regulation respecting the application of the Act to assist persons who are victims of criminal offences and to facilitate their recovery

WHEREAS the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) was assented to on 13 May 2021 and, under section 198 of the Act, its provisions come into force on 13 October 2021 or an earlier date to be set by the Government;

WHEREAS a regulation is required for the implementation of the Act;

WHEREAS, under the first paragraph of section 8 of the Act, the Minister may grant a subsidy to any person or organization that meets the conditions prescribed by a government regulation and that promotes the development and maintenance of services and programs offered to persons who are victims of criminal offences;

WHEREAS, under the second paragraph of section 8 of the Act, the Minister may also grant a subsidy to any person or organization that meets the conditions prescribed by a government regulation and that promotes research on any matter pertaining to assistance or support for, or the exercise of the rights of, persons who are victims of criminal offences or that promotes support for such persons as well as the development and implementation of information, awareness and training programs;

WHEREAS, under the first paragraph of section 9 of the Act, any government department or any body that meets the conditions prescribed by a government regulation must adopt a statement that sets out each of the services it offers to persons who are victims or each of the activities that cause it to intervene with such persons and that statement must comply with the conditions prescribed by the regulation;

WHEREAS, under the fifth paragraph of section 9 of the Act, not later than the date set in a government regulation, the government department or the body sends the office dedicated to assisting persons who are victims of criminal offences established under section 10 of the Act the number of complaints received for the year preceding that date as well as the nature and outcome of the complaints and the sending must be done as prescribed by the regulation and provide the information required, including information making it possible to know the changes made by the government department or the body following a complaint;

WHEREAS, under the first paragraph of section 19 of the Act, unless otherwise indicated, where a health assessment is required under Title III of the Act, it must be carried out by a health professional determined by a government regulation;

WHEREAS, under the third paragraph of section 19 of the Act, where Title III of the Act refers to a health professional, the reference is to a health professional determined by the regulation;

WHEREAS, under section 24 of the Act, a qualification application is filed in accordance with the conditions, standards and terms prescribed by a government regulation;

WHEREAS, under the second paragraph of section 31 of the Act, a person who is a victim who filed a qualification application must notify the Minister of any change in their situation that affects their qualification or their entitlement to financial assistance or that may affect the amount of that assistance according to the conditions, standards and terms prescribed by a government regulation;

WHEREAS, under the fourth paragraph of section 33 of the Act, the person who is a victim must notify the Minister under the second paragraph of the section or file the application provided for in the third paragraph of the section according to the conditions, standards and terms prescribed by a government regulation;

WHEREAS, under the fourth paragraph of section 36 of the Act, an eligible person who is a victim is entitled to the lump sum established in accordance with a government regulation, according to the conditions, standards, amounts and terms prescribed in the regulation;

WHEREAS, under the first paragraph of section 37 of the Act, in addition to the conditions prescribed by a government regulation, a person who is a victim mentioned in subparagraph 1 or 7 of the first paragraph of section 36 of the Act is eligible for payment of a lump sum if a health assessment reveals the elements set out in the paragraph;

WHEREAS, under the first paragraph of section 38 of the Act, the Government prescribes, by regulation, the method for establishing the lump sum and that sum may vary according to the person who is a victim or to any other criteria the Government determines;

WHEREAS, under the third paragraph of section 39 of the Act, despite the first paragraph of the section, the lump sum may, in accordance with the regulation, include an amount that covers loss of enjoyment of life, pain, mental suffering or other unfavourable consequences that were temporary;

WHEREAS, under the second paragraph of section 40 of the Act, at the request of an eligible person who is a victim, the lump sum may be paid over a 12-month or 24-month period, in the form of equal periodic payments, that together correspond to the amount of the lump sum, to which interest determined by a government regulation is added and the terms of payment are prescribed in the regulation;

WHEREAS, under the first paragraph of section 42 of the Act, the qualified persons who are victims listed in the paragraph are, in accordance with a government regulation, eligible for payment of financial assistance compensating a loss of income or financial assistance compensating certain disabilities;

WHEREAS, under the first paragraph of section 45 of the Act, financial assistance compensating a loss of income is established considering the elements listed in the paragraph, as applicable, according to the most advantageous situation and subject to the conditions prescribed by a government regulation;

WHEREAS, under subparagraph 4 of the first paragraph of section 45 of the Act, the income determined by a government regulation is considered to establish financial assistance compensating a loss of income;

WHEREAS, under section 46 of the Act, financial assistance compensating certain disabilities is established considering the income determined by a government regulation;

WHEREAS, under the second paragraph of section 48 of the Act, despite the first paragraph of the section, if the person's gross income used to calculate the net income provided for in any of subparagraphs 1 to 3 of the

first paragraph of section 45 of the Act exceeds the amount determined by a government regulation, the financial assistance is equivalent to 90% of the net income established on the basis of that amount;

WHEREAS, under the third paragraph of section 48 of the Act, the Government determines, by regulation, the amount provided for in the second paragraph of the section and it may prescribe by regulation the method for indexing the amount it determines;

WHEREAS, under the third paragraph of section 50 of the Act, the amount of the payments provided for in the section is indexed, by operation of law, on the date of each annual anniversary of the date on which payments began, in the manner prescribed by a government regulation;

WHEREAS, under the first paragraph of section 55 of the Act, persons who are victims mentioned in section 15 or 16 of the Act who are qualified are, in accordance with a government regulation, eligible for the reimbursement of the expenses they incur for their psychotherapeutic or psychosocial rehabilitation that, subject to the fourth paragraph of section 68 of the Act, are not covered by another public plan;

WHEREAS, under the third paragraph of section 55 of the Act, the regulation provided for in the first paragraph of the section prescribes the conditions, standards, amounts and terms relating to the reimbursement of expenses and it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement;

WHEREAS, under the first paragraph of section 58 of the Act, the qualified persons who are victims listed in the section are, in accordance with a government regulation, eligible for the reimbursement of the expenses they incur for their physical rehabilitation that, subject to the fourth paragraph of section 68 of the Act, are not covered by another public plan;

WHEREAS, under the second paragraph of section 58 of the Act, the regulation provided for in the first paragraph of the section prescribes the conditions, standards, amounts and terms relating to the reimbursement of expenses and it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement;

WHEREAS, under the first paragraph of section 60 of the Act, the qualified persons who are victims listed in the paragraph are, in accordance with a government regulation, eligible for payment of the amounts prescribed or for reimbursement of the expenses incurred for their vocational reintegration that, subject to the fourth paragraph of section 68 of the Act, are not covered by another public plan;

WHEREAS, under the third paragraph of section 60 of the Act, the regulation provided for in the first paragraph of the section prescribes the conditions, standards, amounts and terms relating to payment of the amounts and reimbursement of the expenses and it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement;

WHEREAS, under the first paragraph of section 62 of the Act, the qualified persons who are victims listed in the paragraph are, in accordance with a government regulation, eligible for the reimbursement of the expenses they incur for their social reintegration that, subject to the fourth paragraph of section 68 of the Act, are not covered by another public plan;

WHEREAS, under the third paragraph of section 62 of the Act, the regulation provided for in the first paragraph of the section prescribes the conditions, standards, amounts and terms relating to the reimbursement of the expenses and it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement;

WHEREAS, under the first paragraph of section 64 of the Act, the qualified persons who are victims listed in the paragraph are, in accordance with a government regulation, eligible for the reimbursement of certain expenses they incur to obtain medical assistance that, subject to the fourth paragraph of section 68 of the Act, are not covered by another public plan, except the health insurance plan and the basic prescription drug insurance plan;

WHEREAS, under the third paragraph of section 64 of the Act, the government regulation provided for in the first paragraph of the section prescribes the conditions, standards, amounts and terms relating to the reimbursement of those expenses and it may determine the professionals with whom the expenses must be incurred in order to be eligible for reimbursement;

WHEREAS, under the third paragraph of section 65 of the Act, the conditions, standards, amounts and terms relating to payment of the financial assistance referred to in the first paragraph of the section are prescribed by a government regulation;

WHEREAS, under the first paragraph of section 66 of the Act, the qualified persons who are victims listed in the paragraph are, in accordance with a government regulation, eligible for the reimbursement of certain miscellaneous expenses they incur due to, or incurred before, the commission of a criminal offence;

WHEREAS, under the third paragraph of section 66 of the Act, the regulation mentioned in the first paragraph of the section prescribes the eligible expenses and the standards, amounts and terms relating to the reimbursement of those expenses;

WHEREAS, under the first paragraph of section 67 of the Act, the persons listed in the paragraph are eligible, in accordance with a government regulation, for the reimbursement of the expenses they assume due to the commission of a criminal offence;

WHEREAS, under the fourth paragraph of section 67 of the Act, the regulation mentioned in the first paragraph of the section prescribes the conditions, standards, amounts and terms relating to the reimbursement of those expenses and to the application for reimbursement;

WHEREAS, under the first paragraph of section 68 of the Act, if the circumstances surrounding the commission of a criminal offence give rise to the application of both the Act and the Automobile Insurance Act (chapter A-25), the person must choose the application of the whole of either one plan or the other and that choice must be made in accordance with a government regulation;

WHEREAS, under the second paragraph of section 70 of the Act to assist persons who are victims of criminal offences and to facilitate their recovery, any person who receives the damages referred to in the first paragraph of the section must, in accordance with a government regulation, inform the Minister as soon as their qualification application is filed or as soon as the damages are received if they are received after that application;

WHEREAS, under the second paragraph of section 72 of the Act, the Government determines, by regulation, the other eligibility conditions for persons who are victims where the criminal offence against them was committed outside Québec as well as the terms governing the application of those conditions;

WHEREAS, under the second paragraph of section 80 of the Act, the Government determines, by regulation, the terms and conditions of the advance payment referred to in the first paragraph of the section, which may vary according to the type of financial assistance concerned;

WHEREAS, under the second paragraph of section 85 of the Act, the Government determines, by regulation, the terms and conditions relating to an application for review, which may vary according to the financial assistance concerned;

WHEREAS, under the third paragraph of section 91 of the Act, the Government may prescribe, by regulation, other cases giving rise to the payment of interest by the Minister;

WHEREAS, under section 194 of the Act, the first regulation made under the Act may take effect on any date not prior to the date of coming into force of the Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting the application of the Act to assist persons who are victims of criminal offences and to facilitate their recovery was published in Part 2 of the *Gazette officielle du Québec* of 23 June 2021 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 Justice:

THAT the Regulation respecting the application of the Act to assist persons who are victims of criminal offences and to facilitate their recovery, attached to this Order in Council, be made.

YVES OUELLET  
*Clerk of the Conseil exécutif*

## **Regulation respecting the application of the Act to assist persons who are victims of criminal offences and to facilitate their recovery**

Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13, ss. 8, 9, 19, 24, 31, 33, 36, 37, 38, 39, 40, 42, 45, 46, 48, 50, 55, 56, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 70, 72, 80, 85, 91 and 194)

### **CHAPTER I SUPPORT FOR PERSONS WHO ARE VICTIMS**

**1.** An application for a subsidy to maintain and develop services and programs for persons who are victims of criminal offences under the first paragraph of section 8 of the Act to assist persons who are victims of criminal offences and to facilitate their recovery (2021, chapter 13) must be filed in writing at the office dedicated to assisting persons who are victims of criminal offences. The application must contain, in particular, the following information and documents:

(1) if the applicant is a natural person,

(a) the applicant's name, contact information and profession or occupation;

(b) the applicant's curriculum vitae;

(c) the name and contact information of the organization sponsoring the application;

(d) a letter from the organization sponsoring the application, confirming its sponsorship;

(2) if the applicant is an organization,

(a) its name and the address of its head office;

(b) the name, contact information and profession of the natural person authorized to file the application;

(c) the names of the members of the board of directors, their functions and, if applicable, the group or association they represent within the organization;

(d) the number of meetings of the board of directors held in the twelve months preceding the application, the date of the last annual general meeting and the number of members present at that meeting;

(e) a short history of the organization, its objectives, its relations with bodies and resources in the community, its clientele and the area it serves;

(f) the administrative structure for the project, including an indication of the number of people receiving remuneration and the number of volunteers, and their respective functions in the completion of the project;

(g) at the Minister's request, a copy of the constituting act and general by-laws of the organization;

(h) a certified true copy of the resolution of the board of directors authorizing the filing of the application;

(i) a copy of the financial report for the last fiscal year, adopted at the last annual general meeting, and the name of the auditor;

(j) a copy of the last annual report adopted at the last annual general meeting.

**2.** An application for a subsidy to develop and maintain services and programs for persons who are victims of criminal offences, filed pursuant to the first paragraph of section 8 of the Act, must contain, in particular, the following information:

(1) the nature of the services that will be dispensed, depending on the needs of the persons who are victims of criminal offences, the target clientele, the area served and the activities that will be implemented using the subsidy;

(2) the budget forecast for the dispensation of services, including an estimate of future expenditure and revenue;

(3) the other applications for subsidies or financial assistance that the organization has filed, the amounts requested and, where applicable, the amounts received;

(4) the other sources of funding of the person or organization;

(5) in the case of new services, a plan for their implementation, including a description of the activities and timeframes for each activity;

(6) the administrative structure for the dispensation of services, including an indication of the number of people receiving remuneration and the number of volunteers, and their respective functions.

**3.** An application for a subsidy filed by any person or organization that promotes research on any matter pertaining to assistance, support or the defence of the rights of persons who are victims, or that promotes support for such persons, as well as the development and implementation of informational, awareness and training programs under the second paragraph of section 8 of the Act, must contain, in particular, the following information and documents:

(1) a description of the project;

(2) the target clientele for the project;

(3) a statement of the objectives of the project in terms of assistance for persons who are victims of criminal offences;

(4) the implementation plan for the project, including a description of the activities and timeframes for each activity, depending on its objectives;

(5) the budget for the project, including an estimate of future expenditure and revenue;

(6) the administrative structure for the project, including an indication of the number of people receiving remuneration and the number of volunteers, and their respective functions in the completion of the project;

(7) the other applications for subsidies or financial assistance that the person or organization has filed for the project, the amounts requested and, where applicable, the amounts received;

(8) the other sources of funding of the person or organization;

(9) the document expressing support for the project, where applicable.

**4.** The granting of the subsidy and the terms and conditions of payment must be recorded in a written agreement between the Minister and the applicant person or organization.

The applicant person or organization must undertake to use the subsidy only in pursuit of the objectives for which it is granted.

The applicant person or organization must also undertake to provide, not later than 30 June of the year following the year for which the subsidy is granted, or at any other time agreed with the Minister, the following documents:

(1) a report on the activities completed using the subsidy, including a breakdown showing how the amounts received were used;

(2) a financial report containing a balance sheet, a statement of income and expenditure, and a detailed statement of the use made of the subsidy;

(3) a copy of a document or materials resulting from the project, if any.

**5.** Any government department or body or any non-profit organization subsidized by the Government to the extent that because of one of its missions and usually it provides services for persons who are victims or whose activities cause it to intervene with such persons, must adopt the service statement provided for in section 9 of the Act.

**6.** A government department or organization referred to in section 5 must, in particular, indicate in its service statement

(1) its name and the address of its head office;

(2) a description of its mission;

(3) a description of the services it provides for persons who are victims;

(4) a list of its commitment towards persons who are victims;

(5) a description of its complaint mechanism, presenting



- (a) the person responsible for receiving complaints;
- (b) the procedure for filing a complaint;
- (c) the right of a person who is a victim to be informed of the outcome of the complaint;
- (d) the time needed to process a complaint.

**7.** Every government department or body referred to in section 5 must file with the Minister, not later than 30 June each year,

- (1) its up-to-date service statement;
- (2) a report containing, in particular,
  - (a) the number of complaints filed by persons who are victims concerning its services or activities;
  - (b) the nature of such complaints, divided into categories according to the rights set out in sections 3 to 6 of the Act;
  - (c) the outcome of the complaints, divided into categories of corrective measures, such as: provision of a new service, referral to another government department or body, and disciplinary measures;
  - (d) the changes made by the government department or the organization following such complaints, such as new training or a new structure.

## CHAPTER II

### QUALIFICATION APPLICATIONS, APPLICATIONS FOR FINANCIAL ASSISTANCE, OTHER APPLICATIONS AND NOTICES

**8.** Every qualification application, every application for financial assistance, every other application and every notice to the Minister must be filed, unless otherwise indicated by the Minister or in this Regulation, using the form prescribed by the Minister, signed by the person who is a victim.

The application or notice is deemed to have been filed with the Minister on the date it is received.

**9.** A qualification application may contain, in particular, the following information and, where applicable, be accompanied by the following documents:

- (1) the name, contact information, social insurance number and health insurance number of the applicant, if such numbers have been assigned;

- (2) if the criminal offence was not committed against the applicant, the name of the person who was the victim and who suffered interference with their integrity, and the victim's connection with the applicant;

- (3) in the case of a child who is a victim under 14 years of age or 14 years of age or over who does not file an application alone, the name and contact information of the parent, person having parental authority, tutor, director of youth protection having responsibility, or other person of full age who filed the application for the child;

- (4) in the case of an incapable person, the name and contact information of the tutor, curator, or other person of full age who filed the application for the incapable person;

- (5) the date and time or period and place of the commission of the criminal offence, and a description of the circumstances;

- (6) the names and addresses of witnesses, if any;

- (7) where applicable, the name of the institution where the person who is a victim was hospitalized or treated, and the name and address of the health professional who provided treatment;

- (8) the nature of the interference suffered;

- (9) the health assessment required by the Act;

- (10) the police force that drew up a report on the incident and the incident number, if known;

- (11) whether an application for compensation, benefit or another monetary advantage has been filed by the applicant in connection with the commission of the criminal offence under another public plan, even outside Québec and, where applicable, the amount received and the grounds on which it was awarded;

- (12) if the criminal offence was committed outside Québec, the documents showing the person who is a victim's Canadian citizenship or permanent resident status, registered Indian status under the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), or refugee status within the meaning of the Geneva Convention as granted in Canada by the competent authority, and the fact that they were domiciled in Québec for at least 6 months when the offence was committed, along with a list of trips and states outside Québec, with their duration, made by them in the year preceding the commission of the offence;

- (13) a declaration and a document showing the income of the person who is a victim for the 12 months preceding the start of their incapacity to carry on their employment as observed by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17;

(14) the amount of any amount awarded or determined by agreement or compromise, received by the person who is a victim in a court action or right to such action for the same objects, same sequelae or same injuries as those targeted by the application, and a copy of the judgment, transaction or act terminating the litigation;

(15) the amount of damages paid to the person who is a victim pursuant to section 738 of the Criminal Code (Revised Statutes of Canada, 1985, c. C-46);

(16) if the application is filed after the expiry of the time prescribed for doing so, the reason for the delay;

(17) a copy of the act of death or death certificate, where applicable.

**10.** An application for the re-assessment of the lump sum filed following a worsening of the sequelae of a person who is a victim must contain, in particular, the following information:

(1) the name and contact information of the person who is a victim and of their representative, if any;

(2) the file number of person who is a victim, as assigned by the Minister for the initial application;

(3) a description of the worsening of the sequelae and the health assessment supporting the description.

**11.** An application for financial assistance aimed at contributing to the support needs of a child whose conception results from a sexual aggression must, in particular, contain the following information:

(1) the name, contact information and social insurance number of the person filing the application;

(2) the name of each child covered by the application;

(3) a declaration that the person filing the application provides for the needs of the child or children concerned;

(4) a description of the facts that justify the payment of the financial assistance.

**12.** A notice to the Minister concerning a change in situation that affects the qualification or entitlement to financial assistance of a person who is a victim or that may affect the amount of that assistance must contain

(1) the name and contact information of the person who is a victim and their representative, if any;

(2) the file number of the person who is a victim, as assigned by the Minister;

(3) a description of the change in situation and, where applicable, any document attesting to that change.

**13.** A person who is a victim who has collected, following a court action or right to such action, an amount that is less than the amount that they could have obtained under the Act, may notify the Minister and request payment of the difference, providing a copy of the judgment, the transaction or the act terminating the litigation, and the documents showing the amount awarded and any amount incurred to obtain it.

**14.** An application for reimbursement under section 67 of the Act must be made using the form prescribed by the Minister. The application must contain, in particular, the following information and documents:

(1) the name and contact information of the applicant and of their representative, if any;

(2) the amount incurred by the applicant;

(3) the name of the supplier;

(4) a copy of the invoice;

(5) the name and file number of the person who is a victim, as assigned by the Minister, or a description of the criminal offence and the date or period in which it was committed;

(6) the amount reimbursed to the applicant after paying funeral expenses pursuant to the Act respecting the Québec Pension Plan (chapter R-9), if any;

(7) a copy of the act of death or death certificate, if any.

**15.** A notice to the Minister concerning the choice made by a person who is a victim between the financial assistance provided for in the Act or the benefits provided for in the Automobile Insurance Act (chapter A-25) must, in particular, contain the following information:

(1) the name and contact information of the person who is a victim and of their representative, if any;

(2) the date of the event;

(3) the file number of the person who is a victim, as assigned by the Minister, if any;

(4) the plan chosen.

**16.** An application for the review of a decision of the Minister must be filed in writing and contain, in particular, the following information and documents:

- (1) the name and contact information of the person who is a victim and, where applicable, of their representative;
- (2) the date of the contested decision;
- (3) the object of the contested decision;
- (4) the main grounds in support of the contestation;
- (5) the documents or other elements that will be presented;
- (6) if the application is filed after the time prescribed for doing so, the reasons for the delay.

**17.** Unless otherwise provided, a health assessment in support of an application for financial assistance filed under the Act must be performed by a health professional belonging to one of the following professional orders:

- (1) the Collège des médecins du Québec;
- (2) the Ordre des dentistes du Québec;
- (3) the Ordre des optométristes du Québec;
- (4) the Ordre des pharmaciens du Québec;
- (5) the Ordre des infirmières et infirmiers du Québec;
- (6) the Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec;
- (7) the Ordre des denturologistes du Québec;
- (8) the Ordre des opticiens d'ordonnance du Québec;
- (9) the Ordre des chiropraticiens du Québec;
- (10) the Ordre des audioprothésistes du Québec;
- (11) the Ordre des podiatres du Québec;
- (12) the Ordre des acupuncteurs du Québec;
- (13) the Ordre professionnel des diététistes du Québec;
- (14) the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec;
- (15) the Ordre des psychologues du Québec;
- (16) the Ordre des conseillers et conseillères d'orientation du Québec;

(17) the Ordre des hygiénistes dentaires du Québec;

(18) the Ordre des technologues en prothèses et appareils dentaires du Québec;

(19) the Ordre des orthophonistes et audiologistes du Québec;

(20) the Ordre professionnel de la physiothérapie du Québec;

(21) the Ordre des ergothérapeutes du Québec;

(22) the Ordre des infirmières et infirmiers auxiliaires du Québec;

(23) the Ordre professionnel des technologistes médicaux du Québec;

(24) the Ordre professionnel des inhalothérapeutes du Québec;

(25) the Ordre des sages-femmes du Québec;

(26) the Ordre professionnel des sexologues du Québec;

(27) the Ordre professionnel des criminologues du Québec;

(28) the Ordre professionnel des psychoéducateurs et psychoéducatrices du Québec.

A person legally exercising, outside Québec, the same profession as the members of one of the professional orders listed in the first paragraph may also provide such an assessment.

In this Regulation, a reference to a health professional is a reference to a professional authorized to provide the service mentioned in the provision concerned.

### CHAPTER III ESTABLISHMENT AND PAYMENT OF THE LUMP SUM

#### DIVISION I GENERAL

**18.** The lump sum is established

(1) in accordance with Division II, when the severity of the permanent functional or esthetic impairments affecting a person corresponds or is comparable to a situation described in one of the categories of severity set out in the Schedule of Permanent Functional and Esthetic Impairments in Schedule I;



(2) in accordance with Division III, when a person who is a victim has no permanent functional or esthetic impairment or when the severity of the sequelae is insufficient to entitle the victim to the lump sum determined in accordance with Division II;

(3) in accordance with Division IV when the person who is a victim dies.

**19.** A health assessment in support of an application for a lump sum must be submitted using the form prescribed for that purpose by the Minister, where applicable.

**20.** The health assessment in support of an application for a lump sum must, in particular, contain the following information:

(1) the name and contact information of the person who is a victim;

(2) the file number assigned by the Minister, if any;

(3) the date or period in which the criminal offence was committed;

(4) the contact information for the health professional who carries out the assessment;

(5) the supplier number assigned to the health professional by the Minister, if any;

(6) the diagnosis, the diagnostic impression or a description of the injury;

(7) the state of health of the person who is a victim at the end of the assessment;

(8) the degree to which the therapeutic objectives have been achieved and the progress made by the person who is a victim;

(9) any relevant antecedent concerning the impairment;

(10) any medication prescribed or any other therapeutic measure prescribed or required;

(11) any examination conducted;

(12) any functional limitation resulting from the injury;

(13) any esthetic change resulting from the injury;

(14) any permanent sequela resulting from the injury, including the nature and intensity of the injury.

**21.** A person who is a victim who wishes to receive the lump sum in 12 or 24 monthly instalments must notify the Minister in writing. This choice is final.

**22.** When a person who is a victim chooses to receive a lump sum in several instalments, the Minister pays interest on the amount from the day on which the Minister is notified of the choice. The interest rate applicable is the rate set pursuant to the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002). The interest is capitalized daily and added to the lump sum.

## **DIVISION II**

### **LUMP SUM IN THE EVENT OF PERMANENT SEQUELAE**

**23.** A functional or esthetic sequela is considered permanent when examinations and accepted medical knowledge do not point to any significant foreseeable improvement or deterioration in the condition of the person who is a victim in the short or medium term.

**24.** A health assessment in support of an application to obtain a lump sum in the event of permanent sequelae must establish the functional limitations, functional restrictions, and esthetic changes affecting the person who is a victim as well as the importance of these sequelae in relation to the situations described in the categories of severity provided in Schedule I. Deterioration that may occur in the long term must not be taken into consideration. In the event of such deterioration, a new evaluation will determine any increase in the impairment.

The evaluation of permanent sequelae must be performed in accordance with the guidelines provided in Schedule I and the result must be explainable by accepted medical knowledge supported by the objective findings found on clinical examination.

**25.** The category of severity of an esthetic or functional unit impairment is determined by the situation having the maximum impact among the situations that correspond to the result of the evaluation of the permanent sequelae.

When the evaluation of permanent sequelae reveals situations that are not described in any of the categories of severity, they are compared to similar situations listed therein whose severity is equivalent in terms of the after-effects experienced in daily life such as loss of enjoyment of life, mental suffering, pain, and other consequences.

Only one category of severity may be assigned for each unit impairment and the percentage corresponding to that category may only be awarded once.

**26.** Sequelae are assessed as follows:

## (1) in the case of functional sequelae:

(a) Identify the functional units listed in Schedule I that are permanently impaired;

(b) Determine for each functional unit identified the category of severity that best represents the situation of the person who is a victim and the corresponding percentage. Any injury or illness that occurs subsequent to the commission of the criminal offence and that is unrelated thereto is not taken into consideration;

(c) If the case arises, determine a percentage for a bilateral impairment of the upper limbs:

i. Identify the right and left functional units that are permanently impaired. Only the functional units “Ability to Move and Maintain the Position of Upper Limbs” and “Manual Dexterity” are taken into consideration. There must be at least one permanent sequela that is related to the commission of the criminal offence and that is sufficiently serious to correspond to a category of severity;

ii. Determine for each functional unit identified the category of severity that best represents the situation of the person who is a victim and the corresponding percentage. Any functional unit impairments related to the commission of the criminal offence or present prior to it and sufficiently serious to correspond to a category of severity are taken into consideration. Any injury or illness that occurs subsequent to the commission of the criminal offence and that is unrelated thereto is not taken into consideration;

## iii. Apply the following calculation method:

Sum of the % of the 2 functional units + on the left side	Sum of the % of the 2 functional units on the right side	Retained percentage for a bilateral impairment
8		

The minimum is 0.5% and the maximum is the sum of the percentages of the 2 functional units on the least- impaired side. When the retained percentage includes decimals, only the first is kept. When the decimal is between 1 and 4, it is increased to 5; when it is between 6 and 9, the result is rounded up to the next full percentage.

(d) In cases where the person who is a victim was impaired prior to the commission of the criminal offence:

i. Determine for each functional unit identified the category of severity that best represents the situation prior to the commission of the criminal offence and the corresponding percentage;

ii. Determine the percentage for the bilateral impairment to the upper limbs prior to the commission of the criminal offence.

In each case, the retained percentage in relation to the commission of the criminal offence is the difference between the percentage corresponding to the situation of the person who is a victim as determined by the evaluation and the percentage corresponding to the situation prior to the commission of the criminal offence.

## (2) In the event of esthetic impairments:

(a) Identify the esthetic units listed in Schedule I that are permanently impaired;

(b) Determine for each esthetic unit identified the category of severity that best represents the situation of the person who is a victim in relation to the commission of the criminal offence and the corresponding percentage.

In cases where several percentages have been calculated pursuant to this section, an overall percentage is determined using the following method:

## (1) The highest percentage is applied to 100%:

$$[100\%] \times [\text{the highest \%}] = A\%;$$

(2) The second highest percentage is applied to the remainder, which is the difference between 100% and the highest:

$$[100\% - A\%] \times [\text{the second highest \%}] = B\%.$$

(If the percentage obtained has more than two decimals, only the first two are retained and the second decimal is rounded up one unit when the third is greater than 4);

(3) The other percentages are applied in the same way to the successive remainders:

$$[100\% - (A\% + B\%) ] \times [\text{the third highest \%}] = C\%$$

If the percentage obtained has more than two decimals, only the first two are retained and the second decimal is rounded up one unit when the third is greater than 4;

## (4) The resulting percentages are then added up:

Overall % = A% + B% + C% + (...) When the result includes decimals, it is rounded up to the next full percentage.

**27.** The amount of the lump sum granted to a person who is a victim for all the sequelae resulting from their injuries is the amount obtained by multiplying the percentage determined pursuant to section 26 by \$258,947.

**DIVISION III****LUMP SUM IN THE EVENT OF TEMPORARY INTERFERENCE WITH PHYSICAL OR MENTAL INTEGRITY**

**28.** When a person who is a victim does not suffer any permanent functional or esthetic sequela or when the severity of the sequelae is insufficient to entitle the victim to a lump sum under Division II, the loss of enjoyment of life, pain, mental suffering or other unfavourable consequences that are temporary are assessed as follows:

(1) Identify the interferences with physical or mental integrity listed in Schedule II suffered by a person who is a victim because of the commission of a criminal offence, and determine their corresponding severity rating. For any interference not listed, assign the severity rating corresponding to a similar interference of equivalent severity;

(2) Determine the interference with the highest severity rating for each of the titles indicated in Schedule II;

(3) Add the square of the highest severity ratings among those previously identified up to a maximum of three ratings;

(4) Determine the category of severity using Table I.

The amount of the lump sum granted to a person who is a victim in the event of a temporary interference with physical or mental integrity is the amount indicated in Table I for the corresponding category of severity determined. Category of severity *b* is the minimum required for entitlement to financial assistance.

**Table I**

<b>Result of addition</b>	<b>Category of severity</b>	<b>Amount of financial assistance</b>
1 to 8	<i>a</i>	\$0
9 to 15	<i>b</i>	\$444
16 to 24	<i>c</i>	\$739
25 to 35	<i>d</i>	\$1,185
36 and over	<i>e</i>	\$1,480

**DIVISION IV****LUMP SUM IN THE EVENT OF DEATH**

**29.** The lump sum awarded in the event of the death of a person who is a victim comprises, where applicable, a lump sum awarded to the spouse, parents, children and dependants of that person, and a lump sum based on the foreseeable sequelae that the person would have suffered were it not for their death.

**§§1.** *Lump sum for the spouse, parents, children and dependants*

**30.** The lump sum awarded to the spouse, parents, children or dependants of a person who is a victim and who has died is calculated in accordance with this subdivision.

**31.** For the purposes of this subdivision, a person suffering from severe and prolonged physical or mental disability is considered to be disabled.

A disability is severe if the person is incapable regularly of holding an employment, performing work or assuming the functions of an occupation from which they derive an income; a disability is prolonged if it is likely to result in death or to be of indefinite duration.

**32.** The spouse of a person who is a victim on the date of the victim's death is entitled to a lump sum equal to the greater of

(1) the amount obtained by multiplying the gross income that would have been used in calculating financial assistance to compensate for the victim's loss of income by the factor in Schedule III opposite the age of the person who is a victim on the date of death; and

(2) \$73,846.

If the spouse was disabled on the date of death of the person who is a victim, the amount referred to in subparagraph 1 of the first paragraph is calculated using the factors in Schedule IV.

**33.** A child or dependant of a person who is a victim on the date of the victim's death, other than the spouse, is entitled to a lump sum in the amount listed in Schedule V opposite the age of the child or dependant on that date.

**34.** If the child or dependant referred to in section 33 is disabled on the date of the death of the person who is a victim, they are entitled to an additional lump sum of \$30,461.

**35.** If the person who is a victim has no spouse on the date of their death or a spouse who cannot obtain financial assistance under the Act, but the person who is a victim has a dependant who is a minor or a person of full age who is their child or a person for whom they acted as parent or a dependant within the meaning of the Act, they are entitled, in addition to the amount referred to in section 33 and, where applicable, the amount referred to in section 34, to an amount equal to the difference between the amount provided for in section 32 and the amount received under section 33. If there is more than one person who is entitled to those amounts, the sum of the differences is divided equally among them.

**36.** If, on the date of death, the person who is a victim is a minor and has no children or dependants, the victim's parents are entitled to equal shares of a lump sum of \$59,189. If one of the two parents is deceased, has been deprived of parental authority, has abandoned the person who is a victim or otherwise cannot obtain financial assistance under the Act, the share of that parent accrues to the other parent. If both parents are deceased, the amount is paid to the succession of the person who is a victim, except where the property of the succession is to be taken by the State.

**37.** If, on the date of death, the person who is a victim is of full age and has no children or dependants and no spouse or if, even if the victim has a spouse or a child, the victim's parents provide for over 50% of the victim's needs, the victim's parents are entitled to equal shares of a lump sum of \$59,189. If one of the two parents is deceased, has been deprived of parental authority or has abandoned the person who is a victim while the person was a minor or otherwise cannot obtain financial assistance under the Act, the share of that parent accrues to the other parent. If both parents are deceased, the amount is paid to the succession of the person who is a victim, except where the property of the succession is to be taken by the State.

*§§2. Lump sum established on the basis of the foreseeable sequelae that the person who is a victim would have suffered*

**38.** In the event of the death of a person who is a victim by reason of the commission of a criminal offence, the lump sum established on the basis of the foreseeable sequelae that the victim would have suffered is determined

(1) in accordance with Division II when the victim dies more than 12 months after the commission of the criminal offence and permanent functional and esthetic sequelae sufficiently serious to correspond to a category of severity were medically foreseeable. Compensation is calculated on the basis of the impairments that the victim would have suffered on a permanent basis

(2) in accordance with Division III

(a) when the person who is a victim dies more than 24 hours after the commission of the criminal offence but within 12 months thereof;

(b) when the person who is a victim dies more than 12 months after the commission of the criminal offence and it was medically foreseeable that no permanent functional or esthetic sequelae would have been suffered or that the severity of the sequelae would have been insufficient to give entitlement to a lump sum under Division II.

The lump sum is paid to the succession. However, it is not paid if the person who is a victim dies within 24 hours after the commission of the criminal offence.

## CHAPTER IV

### FINANCIAL ASSISTANCE COMPENSATING A LOSS OF INCOME AND FINANCIAL ASSISTANCE TO COMPENSATE FOR CERTAIN DISABILITIES

#### DIVISION I

##### FINANCIAL ASSISTANCE COMPENSATING A LOSS OF INCOME

**39.** A health assessment in connection with an application for financial assistance compensating a loss of income can be carried out only by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17.

**40.** A health assessment in connection with an application for financial assistance compensating a loss of income must be made using the form prescribed by the Minister. It must, in particular, indicate

(1) the name and contact information of the person who is a victim;

(2) the file number assigned by the Minister, if any;

(3) the date or period in which the criminal offence was committed;

(4) the contact information of the professional who carries out the health assessment;

(5) the supplier number assigned to the health professional by the Minister, if any;

(6) the date of the meeting with the health professional;

(7) an observation that the person who is a victim is unable to hold an employment, perform work or assume the functions of an occupation from which they derive an income, if applicable;

(8) the interference that justifies the disability;

(9) the symptoms that justify the disability;

(10) the foreseeable duration of the disability;

(11) any treatment prescribed.

**41.** An application for financial assistance compensating a loss of income must contain, in particular, a statement of the income of the person who is a victim for the 12 months preceding the start of the victim's incapacity to carry on their employment as observed by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17.

**42.** The income referred to in subparagraph 4 of the first paragraph of section 45 of the Act is equal to the annual gross income determined on the basis of the minimum wage referred to in section 3 of the Regulation respecting labour standards (chapter N-1.1, r. 3) and the normal work week prescribed in section 52 of the Act respecting labour standards (chapter N-1.1), from which is subtracted an amount equivalent to the income tax established under the Taxation Act (chapter I-3) and the Income Tax Act (Revised Statutes of Canada, 1985, c. 1 (5th Suppl.)), the employee's premium payable under the Employment Insurance Act (Statutes of Canada, 1985, c. 23), the worker's premium established under the Act respecting parental insurance (chapter A-29.011) and the worker's contribution established under the Act respecting the Québec Pension Plan, calculated using the method determined in section 63 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), with the necessary modifications.

For the purposes of the deductions referred to in the first paragraph, consideration is given to whether or not the person, on the date of the application, has a spouse or dependants and of the number of such dependants, where applicable.

**43.** The maximum amount of the gross income established for the purposes of the calculation provided for in the second paragraph of section 48 of the Act is, from 1 January each year, the Maximum Yearly Insurable Earnings applied by the Commission des normes, de l'équité, de la santé et de la sécurité du travail for the year concerned, established pursuant to section 66 of the Act respecting industrial accidents and occupational diseases.

**44.** The amount of the gross annual income used to establish financial assistance compensating a loss of income is indexed each year on the anniversary date of the start of the incapacity of the person who is a victim to carry on their employment.

**45.** In the case referred to in the second paragraph of section 53 of the Act, the person who is a victim may continue to receive the financial assistance compensating a loss of income, which is then reduced by an amount equal to the net income the person receives for that employment or occupation.

The period during which the person receives the assistance is included in the period provided for in section 51 of the Act.

## **DIVISION II**

### **FINANCIAL ASSISTANCE TO COMPENSATE FOR CERTAIN DISABILITIES**

**46.** A health assessment in connection with an application for financial assistance to compensate for certain disabilities can be carried out only by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17.

**47.** A health assessment in connection with an application for financial assistance to compensate for certain disabilities must be made using the form prescribed by the Minister. It must, in particular, indicate

- (1) the name and contact information of the person who is a victim;
- (2) the file number assigned by the Minister, if any;
- (3) the date or the period in which the criminal offence was committed;
- (4) the contact information of the health professional who carries out the assessment;
- (5) the supplier number assigned to the health professional by the Minister, if any;
- (6) the date of the meeting with the health professional;
- (7) an observation of the incapacity of the person who is a victim to carry on most of the person's usual activities;
- (8) the interference that justifies the disability;
- (9) the symptoms that justify the disability;
- (10) the foreseeable duration of the disability;
- (11) any treatment prescribed.

**48.** For the purposes of this Division, usual activities are the activities that allow a person who is a victim to see to their own feeding, personal hygiene, dressing and travel. They include any activity other than holding an employment, performing work or assuming the functions of an occupation from which they derive an income that the person accomplished before the commission of the criminal offence.



**49.** Unless otherwise indicated, the amount of the gross income used to establish financial assistance to compensate for certain disabilities is equal to the annual gross income determined on the basis of the minimum wage referred to in section 3 of the Regulation respecting labour standards (chapter N-1.1, r. 3) and the normal work week prescribed in section 52 of the Act respecting labour standards, from which is subtracted an amount equivalent to the income tax established under the Taxation Act and the Income Tax Act (Revised Statutes of Canada, 1985, c. 1 (5th Suppl.)), the employee's premium payable under the Employment Insurance Act (Statutes of Canada, 1985, c. 23), the worker's premium established under the Act respecting parental insurance and the worker's contribution established under the Act respecting the Québec Pension Plan, calculated using the method determined in section 63 of the Act respecting industrial accidents and occupational diseases, with the necessary modifications.

For the purposes of the deductions referred to in the first paragraph, consideration is given to whether or not the person, on the date of the application, has a spouse or dependants and of the number of such dependants, where applicable.

The person who is a victim may however demonstrate earning a gross income higher than the earning established under the first paragraph during the 12 months preceding the disability. Employment insurance benefits, salary insurance benefits, parental insurance benefits or income replacement indemnities from the Commission des normes, de l'équité, de la santé et de la sécurité du travail or the Société de l'assurance automobile du Québec or any other benefit or indemnity compensating a loss of income during that period may be taken into consideration to establish that income.

**50.** The amount of the gross annual income used to establish financial assistance to compensate for certain disabilities income is indexed each year on the anniversary date of the start of the incapacity of the person who is a victim to carry on most of the person's usual activities.

### DIVISION III SPECIFIC CASES

**51.** The amount of financial assistance to compensate for certain disabilities paid to a minor without employment is \$35 per week.

**52.** Despite section 43, the amount of financial assistance compensating a loss of income paid to a minor holding an employment at the time of the health assessment is the greater of

(1) \$35 per week;

(2) 90% of the minor's net weekly income, calculated on the basis of the net income earned in the 12 months preceding the health assessment.

**53.** The amount of financial assistance to compensate for certain disabilities paid to a minor who is not a dependant of another person is 90% of the minimum income determined pursuant to section 49.

**54.** Despite section 43, the amount of financial assistance compensating a loss of income paid to a person who is held in custody, in detention or imprisoned at the time of the health assessment provided for in section 43 of the Act is 90% of the net income the person receives from holding an employment, performing work or assuming the functions of an occupation from which they derive an income in the facility concerned.

**55.** No financial assistance to compensate for certain disabilities is paid to a person who is a victim who, during the disability observed at a health assessment provided for in section 44 of the Act, is held in custody or in detention and has no employment, work or occupation providing an income in the facility where the person is held.

**56.** The payment of financial assistance under this Chapter is suspended when a person who is a victim benefiting from financial assistance is held in custody, in detention or imprisoned. The payment begins again on the day following the end of the detention or custody provided the person who is a victim is still entitled to it.

### CHAPTER V FINANCIAL ASSISTANCE FOR PSYCHOTHERAPEUTIC OR PSYCHOSOCIAL REHABILITATION

**57.** Expenses incurred for psychotherapeutic or psychosocial rehabilitation services, dispensed by a health professional qualified to do so, other than a health professional referred to in paragraph 1 of section 17 covered by an agreement entered into under section 19 of the Health Insurance Act, aimed at eliminating or alleviating the mental difficulties resulting from the commission of a criminal offence experienced by a person who is a victim, are reimbursable.

The health professional must provide the Minister with a follow-up report on request.

**58.** The Minister reimburses the expenses incurred for psychotherapeutic or psychosocial rehabilitation services received following the commission of a criminal offence on the conditions and for the amounts provided for in this Regulation, if justified by a health professional. Unless otherwise provided, the amounts include supplies and incidental costs related to such services.

In addition, any claim made to the Minister for such services must be accompanied by the justification of a health professional, if applicable. The health professional must keep the justification document in the file for the person who is a victim and provide it to the Minister on request.

**59.** Despite section 58, when the person is the victim of a criminal offence committed outside Québec, the Minister reimburses the cost of the psychotherapeutic or psychosocial rehabilitation services mentioned in Schedule VI that are received outside Québec, including supplies and incidental costs related to such services, on presentation of an attestation of their necessity by a health professional.

**60.** A health professional dispensing psychotherapeutic or psychosocial rehabilitation services must, at the Minister's request and using the form prescribed by the Minister, provide

(1) an initial report to determine the difficulties experienced by the person who is a victim due to the criminal offence;

(2) a progress report describing the progress of the person who is a victim;

(3) a final report assessing the state of the symptoms of the person who is a victim at the end of the assessment.

The reports must be filed within 15 days of the request.

**61.** The following persons are entitled to the reimbursement of an unlimited number of psychotherapy and psychosocial monitoring sessions, for as long as the assistance is required and justified:

(1) a person who has suffered interference with their integrity due to the commission of a criminal offence against them;

(2) the parent of, or the person having parental authority over, a child who dies following the commission of a criminal offence against the child;

(3) a witness to the commission of a criminal offence or to the intact scene of an offence after it is committed;

(4) an intervening person who suffers interference with their integrity while arresting or attempting to arrest an offender or suspected offender or while assisting a peace officer making or attempting to make an arrest, where the circumstances of the arrest involve a criminal offence;

(5) an intervening person who suffers interference with their integrity while preventing or attempting to prevent the commission of a criminal offence or what the person believes to be such an offence or while lending assistance to a peace officer preventing or attempting to prevent the commission of such an offence or what the peace officer believes to be such an offence;

(6) the parent of, or the person having parental authority over, a child who dies in a case where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act.

**62.** The following persons are entitled to the reimbursement of a maximum of 30 psychotherapy or psychosocial sessions, including sessions granted for an immediate need pursuant to section 190:

(1) a parent of, or holder of parental authority over, a child who suffers interference with their integrity due to the commission of a criminal offence against that child;

(2) a child whose parent, or a person having parental authority, dies or suffers interference with their integrity due to the commission of a criminal offence against that parent or person;

(3) the spouse of a person who dies or suffers interference with their integrity due to the commission of a criminal offence against that person;

(4) the dependant of a person who dies or suffers interference with their integrity due to the commission of a criminal offence against that person;

(5) a close relation of a person who is a victim and who dies due to the commission of a criminal offence; however, in the case of a significant person, a maximum of seven sessions applies; seven further sessions may be granted by the Minister on presentation of supporting documents;

(6) a close relation of a person who is a victim and suffers interference with their integrity due to the commission of a criminal offence; however, if the person who is a victim has designated more than one significant person, a maximum of 30 sessions is shared between them;

(7) the parent of, or the person having parental authority over, a child who suffers interference with their integrity where the child is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act;

(8) the child of a parent or a person having parental authority who dies or suffers interference with their integrity where the parent or the person having parental authority is an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act;

(9) the spouse of a person who dies or suffers interference with their integrity while acting as an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act;

(10) the dependant of a person who dies or suffers interference with their integrity while acting as an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act;

(11) a close relation of a person who dies while acting as an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act; however, in the case of a significant person, a maximum of seven sessions applies; seven further sessions may be granted by the Minister on presentation of supporting documents;

(12) the close relation of a person who suffers interference with their integrity while acting as an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act; however, if the person who is a victim has designated more than one significant person, a maximum of 30 sessions is shared between them.

**63.** A person who is a victim ceases to be entitled to the reimbursement of sessions

(1) when the interference with physical or mental integrity that led to the psychotherapeutic or psychosocial monitoring has no link with the criminal offence;

(2) when the person who is a victim is rehabilitated;

(3) when no further improvement in the condition of the person who is a victim is possible, or that the sessions are no longer the most appropriate treatment;

(4) when a health assessment confirms the sequelae of all injuries for which there is no possibility of significant improvement pursuant to section 39 of the Act or when the person who is a victim refuses or neglects to provide the assessment;

(5) when the person who is a victim refuses or neglects to cooperate in obtaining the recommended psychotherapeutic or psychosocial care;

(6) when the person who is a victim dies.

**64.** When a health assessment confirms that a person who is a victim who has ceased to be entitled to the reimbursement of sessions pursuant to section 63 is once again entitled to reimbursement, the person who is a victim is entitled, where applicable, to reimbursement up to the maximum number of sessions prescribed by section 62, when the person is subject to that section.

**65.** The costs of psychotherapeutic or psychosocial rehabilitation services are reimbursed on the basis of the rate provided for in Schedule VI.

**66.** Every report referred to in section 60 must be signed by the health professional and contain

(1) the name, telephone number and file number of the person who is the victim, as assigned by the Minister;

(2) the health professional's name and permit number, the telephone number and supplier number assigned to the health professional by the Minister;

(3) the date or period of the criminal offence;

(4) the interference with the integrity of the person who is a victim for which care is provided.

An initial assessment report must contain, in addition to the information provided for in the first paragraph,

(1) the date of the assessment meetings;

(2) the history of the case and relevant antecedents;

(3) the perception of the person who is a victim of the person's situation, in particular the capacity to return to work or resume usual activities, where applicable;

(4) the objectives sought;

(5) the findings of the assessment and the recommendations of the health professional; and

(6) the number and frequency of the meetings scheduled.

A progress report must contain, in addition to the information provided for in the first paragraph,

(1) the dates of the meetings held since the last report;

(2) any information relevant to the granting or maintenance of financial assistance;

(3) any relevant information allowing to assess the progress of the person who is a victim or any new element related to the person's situation and the recommendations for continuing treatment, if any; and

(4) the number and frequency of the meetings scheduled.

A final report must contain, in addition to the information provided for in the first paragraph,

(1) the dates of the meetings held since the last report;



(2) based on the objectives sought, the perception of the person who is a victim of the person's situation, in particular the capacity to return to work or resume usual activities, where applicable;

(3) the analysis and evaluation of the results in relation to the objectives sought; and

(4) the grounds justifying the end of the health professional's intervention.

Where the final report supports an application for a lump sum, it must comply with the rules provided for in Chapter III in addition to the rules provided for in this section.

## CHAPTER VI FINANCIAL ASSISTANCE FOR PHYSICAL REHABILITATION

### DIVISION I GENERAL

**67.** When a health assessment recommends physical rehabilitation, it must indicate the type of physical rehabilitation proposed and the physical or mental impairment for which rehabilitation is required.

**68.** Physical rehabilitation services dispensed by a health professional authorized to dispense such services are reimbursable with the Minister's prior approval.

**69.** For the selection of rehabilitation measures, the Minister reimburses the cost of the most economical appropriate solution from among those that allow the achievement of the target objective.

### DIVISION II CARE, TREATMENT AND PROFESSIONAL SERVICES

#### *§I. GENERAL*

**70.** The care, treatment and professional services provided for in this Chapter are part of the physical rehabilitation measures to which a person who is a victim may be entitled when required due to the commission of a criminal offence.

In this Chapter,

“professional service” means an act performed by a health professional, other than care or treatment; (*service professionnel*)

“session” means a visit, with or without an appointment, to a health professional by a person who is a victim to receive care or treatment or to obtain an initial assessment, including home care and professional services according to the rate per session provided for in Schedule VI. (*séance*).

**71.** The Minister reimburses the cost of care, treatment and professional services received due to the commission of a criminal offence, in accordance with the conditions and amounts prescribed by this Regulation, if they are justified by a health professional. Unless otherwise provided, the reimbursement includes supplies and incidental costs related to the care, treatment and professional services.

In addition, every claim submitted to the Minister concerning such care, treatment and professional services must be accompanied by justification from a health professional, where applicable. The health professional must keep the document providing justification in the record of the person who is a victim and provide it to the Minister on request.

**72.** The account related to the costs provided for in this Chapter must be sent to the Minister within 180 days from the date of provision of the care, treatment or professional service, or from the performance of the act related to another cost. In the case of a report, the 180-day period begins to run from the date on which the report becomes exigible.

In this Regulation, “account” means an invoice, a bill of fees or a payment transaction by electronic link or other technological support.

**73.** When the person who is a victim is domiciled in Québec on in a border region, the Minister reimburses the following costs, provided that the Minister has first given authorization to the person who is a victim:

(1) the cost of the care, treatment and professional services received or costs incurred outside Québec that are mentioned in this Regulation, including related supplies and incidental costs, where applicable, up to the amounts provided for in this Regulation;

(2) the cost of the care, treatment and professional services received in a hospital centre and the services of a health professional received outside Québec, including related supplies and incidental costs, where applicable, on the basis of what similar care, treatment and services would cost under a public hospital insurance or health insurance plan in force in Québec.

In this Chapter, “border region” means a part of the territory of Québec comprised within 80 km of any point along the border with Ontario, New Brunswick or Newfoundland and Labrador.

**74.** Despite section 71, when a person is a victim of a criminal offence committed outside Québec, the Minister reimburses the cost of the care, treatment or professional services mentioned in Schedule VI that are received outside Québec, including any related supplies and incidental costs, on presentation of a physician's attestation as to necessity.

**75.** The Minister reimburses the cost of the care or professional services determined in Schedule VI, up to the amounts provided for therein, if provided by a health professional. The health professional must be duly authorized to practice and to perform the act billed and, where applicable, must hold a valid permit for that purpose.

**76.** The Minister reimburses the cost of sessions for nursing care and chiropractic and physiotherapy treatment provided in the home by a health professional at the rates provided for in Schedule VI, where the health professional referred to in subparagraphs 1 to 4 of the first paragraph of section 17 observes that it is impossible for the person who is a victim to travel because of the interference with integrity suffered and has previously prescribed such home care.

**77.** An amount indicated for a type of care or for a treatment includes the cost of the health worker's travel costs, x-rays, the supplies used by the health worker, and incidental costs.

**78.** The first session with a health professional, even for an initial assessment, is reimbursed up to the amounts provided for in Schedule VI, or the amounts for a care or treatment session if no specific rate is provided for, except in the case of professional services in speech therapy.

No other amount is payable by the Minister for an initial assessment where the assessment goes beyond the first session with a health professional.

**79.** Where health professionals practise their profession as a group on the same premises, they must indicate on their accounts the same group number as that assigned to them by the Minister.

Those health professionals must send to the Minister, in writing, the name of each person in the group, the address to which payment must be sent, the name of the person designated to receive payment from the Minister, as well as any change in such information.

**80.** A health professional who practises alone must indicate on the accounts the services supplier number assigned by the Minister, if any.

## *§2. Special rules for physiotherapy and occupational therapy*

**81.** For physiotherapy or occupational therapy care and treatment, the Minister reimburses the cost thereof up to a maximum of one care or treatment session per day and up to 3 care or treatment sessions per week, subject to a prescription to the contrary from a health professional.

**82.** Where an initial evaluation goes beyond the first session, and care or treatment is also provided at the same time, the initial evaluation must neither hinder the care or treatment, nor reduce the quality or duration thereof.

**83.** A physiotherapist, a physiotherapy technologist or an occupational therapist must keep a register indicating, for each session, the date, the professional act performed, either the initial evaluation or care or treatment, and the name of the health professional who met the person who is a victim.

The person who is a victim must sign the register at each session.

The register must be kept in the record kept by the health professional for as long as the health worker is required to keep the record. The register must be placed at the disposal of the Minister, on request.

A register kept on a medium based on information technology must comply with the Act to establish a legal framework for information technology (chapter C-1.1).

**84.** A physiotherapist, a physiotherapy technologist or an occupational therapist must send a first account to the Minister, using the form prescribed by the Minister, within 7 days of the first session. They must also use the authorized account form to claim an amount for care or treatment.

**85.** At the request of the Minister, a physiotherapist, a physiotherapy technologist or an occupational therapist must provide a report using the form prescribed by the Minister.

The report must be sent to the Minister within 15 days following the date of the Minister's request.

**86.** The Minister reimburses the cost of a session for care or treatment on the basis of the specific needs of the person who is a victim, even if the person who is a victim receives the care or treatment simultaneously with other persons.

**87.** Subject to an evaluation to the contrary from a health professional concerning the date on which treatment begins, the Minister reimburses only the cost of the occupational therapy sessions held from the sixth week following the date on which the criminal offence was committed and if the sessions are still justified on that date. The same applies to the reimbursement of the cost of an initial evaluation.

Despite the first paragraph, the Minister reimburses the cost of sessions held before that date at the rate provided for by the public plan if the prescription of the health profession pertains to one or more of the following impairments:

- (1) a hand or wrist injury;
- (2) a complex regional pain syndrome;
- (3) nerve damage to the upper limbs;
- (4) a burn.

### *§3. Special rules for audiology*

**88.** Subject to a prescription to the contrary from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17, the Minister reimburses, once every 30 months, the cost of an audiological evaluation provided for in Schedule VII, at the rate prescribed in the Schedule and only if the evaluation is prescribed by a health professional.

The Minister also assumes the cost of an evaluation for audio prosthetics purposes, at the rate and on the conditions set out in Schedule VII, when no audiological evaluation has been performed on the person who is a victim in the 12 months preceding the application and if more than 12 months have elapsed since the purchase date of the hearing device indicated in the form prescribed by the Minister.

**89.** The cost of an audiological evaluation may be reimbursed by the Minister only if the audiologist has completed the form prescribed by the Minister.

The form must be sent to the Minister and to the health professional of the person who is a victim.

### *§4. Cost of surgery in a private clinic*

**90.** The cost of surgery in a private clinic is reimbursable when

(1) the surgery must be performed in a private clinic rather than a public institution for medical reasons;

(2) the surgery is prescribed by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17;

(3) the surgery has received prior authorization from the Minister.

The cost is reimbursed at the same rate as if paid under the Health Insurance Act (chapter A-29), Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) or a regulation made under those Acts.

## **DIVISION III**

### **PERSONAL HOME ASSISTANCE**

**91.** Personal home assistance may be reimbursed to persons who are victims who, due to the interference suffered to their dignity, are unable to care for themselves and to perform, without assistance, the household tasks that they would normally perform themselves, if such assistance is necessary for them to remain in or return to their home.

**92.** Personal home assistance includes payment of the cost of hiring a person to provide for the assistance and supervision needs of a person who is a victim.

That person may be the spouse of the person who is a victim.

**93.** Personal home assistance costs are not reimbursed when personal assistance services are provided by an institution referred to in the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5).

**94.** Assistance measures are intended to help persons who are victims to care for themselves and perform the household tasks they would normally perform had they not suffered interference with their integrity.

**95.** Supervision measures are intended to help persons who are victims to care for themselves during periods between the performance of their personal activities and household tasks, as defined in section 2.1 of Schedule VIII, when they have or are likely to have permanent neurological or mental sequelae and need assistance in accordance with the standards established in the form for evaluating the personal home assistance needs provided for in that Schedule.

**96.** Personal home assistance needs are evaluated taking into account the situation of the person who is a victim before the interference with their dignity, the changes resulting therefrom and its impact on the autonomy of the person who is a victim.

Those needs may be evaluated through consultations with the immediate family of the person who is a victim, the person's health professional and other resource persons.

That evaluation must be made in accordance with the standards provided for in this Regulation and by completing the evaluation form provided for in Schedule VIII and, in the case of a person who is a victim under 16 years of age, the evaluation grid provided for in Schedule IX.

**97.** The amount paid for personal home assistance is established on a monthly basis according to the evaluation grid provided for in Schedule VIII or Schedule IX and paid to the person who is a victim once every 2 weeks.

The monthly amount granted is the sum of the amount determined according to the table in section 2.3 of Schedule VIII for personal assistance needs and, where applicable, of the amount determined according to the table in section 3.3 of that Schedule for supervision needs to the extent that the amount established for assistance needs does not reach the maximum of \$1,823, including a maximum of \$713 for supervision.

**98.** Personal home assistance is re-assessed periodically to take into account changes in the state of health of the person who is a victim and the needs arising therefrom.

**99.** The re-assessment is carried out in accordance with the standards provided for in this Regulation and by completing the assessment grid provided for in Schedule VIII and, in the case of a person who is a victim under 16 years of age, the assessment grid provided for in Schedule IX.

**100.** The amount of personal home assistance is adjusted, following the re-assessment, from the first due date following the event giving rise to the adjustment.

**101.** Personal home assistance ceases when

(1) the person who is a victim is again able to care of themselves or to perform, without assistance, the household tasks they were unable to perform themselves by reason of the interference with integrity they suffered;

(2) the person who is a victim is lodged or hospitalized in a facility maintained by an institution governed by the Act respecting health services and social services (chapter S-4.2) or by the Act respecting health services and social services for Cree Native persons (chapter S-5); or

(3) the person who is a victim dies.

The amount of assistance ceases on the first due date following the event giving rise to the cessation.

#### **DIVISION IV** **HOME ADAPTATION**

**102.** A person who is a victim is eligible for financial assistance for home adaptations when

(1) they have suffered serious and permanent interference with their physical integrity as established by a health assessment;

(2) home adaptations constitute an appropriate solution to allow them to enter and leave freely and to use the goods and commodities in the home;

(3) they have provided to the Minister two estimates for the cost of the adaptations; and

(4) the adaptations have received prior authorization from the Minister.

**103.** Only adaptations made to the principal domicile of the person who is a victim are eligible.

**104.** The cost of the labour and materials needed for the home adaptations is reimbursable.

**105.** Financial assistance for home adaptations can only be granted to a person who is a victim at three-year intervals.

**106.** When home adaptations do not constitute an appropriate solution, the Minister may reimburse up to \$6,831 in relocation costs for

(1) the transportation of goods;

(2) the packing of goods that are necessary because of the interference with physical or mental integrity suffered by the person who is a victim;

(3) the sale or purchase of a residence.

Despite the first paragraph, the following relocation costs may also be reimbursed:

(1) the cost of storing goods for up to three months;

(2) the cost of transferring a telephone line or obtaining a private telephone number;

(3) installation costs, up to a maximum of \$300;

(4) the cost of connecting to the Hydro-Québec network;

(5) the rent paid to release a dwelling occupied by the person who is a victim, if another rental cost must be paid at the same time, for a maximum period of three months.

#### **DIVISION V** **HOUSEKEEPING**

**107.** A person who is a victim is eligible for financial assistance for housekeeping services when they are unable to perform routine maintenance work on the home that they would normally perform were it not for the interference with their integrity suffered, when

- (1) their disability is established by a health assessment;
- (2) they have provided to the Minister two estimates for the cost of the maintenance; and
- (3) the financial assistance has received prior authorization from the Minister.

**108.** The costs that may be reimbursed are the labour costs for routine indoor and outdoor maintenance work on the building, up to an annual maximum of \$3,413.

#### **DIVISION VI** **VEHICLE ADAPTATION**

**109.** A person who is a victim is eligible for financial assistance to adapt a single vehicle when

- (1) they have suffered serious and permanent interference with their physical integrity, as established by a health assessment;
- (2) the adaptation of the vehicle constitutes an appropriate solution to allow them to get in and out of and to drive the vehicle independently;
- (3) they have provided two estimates of the cost of the adaption to the Minister;
- (4) the adaptation has received prior authorization from the Minister.

**110.** The costs that may be reimbursed are

- (1) the costs incurred for a professional assessment of the modifications needed and a mechanical check;
- (2) the transportation and accommodation costs incurred in adapting the vehicle;
- (3) the labour and equipment costs;

(4) the cost of transferring equipment to a replacement vehicle, except if it exceeds the cost of purchasing and installing new equipment;

(5) the extra annual insurance costs resulting from the adaptation of the vehicle;

(6) the cost of maintaining, repairing and replacing adapted and optional equipment authorized by the Minister after it deteriorates in normal use;

(7) the costs incurred for a driving course when recommended by the professional who conducted the functional assessment of the physical and mental ability of the person who is a victim to drive a road vehicle;

(8) the cost of acquiring a parking permit issued by the Société de l'assurance automobile du Québec.

The costs incurred in returning the previous vehicle to its initial state are not reimbursable.

**111.** Financial assistance for vehicle adaptations can only be granted at five-year intervals. At each new adaptation, the existing equipment must be recovered, except if the cost of reinstalling it on the replacement vehicle exceeds the cost of purchasing and installing new equipment.

### **CHAPTER VII** **FINANCIAL ASSISTANCE FOR** **VOCATIONAL REINTEGRATION**

#### **DIVISION I** **GENERAL**

**112.** A person who is a victim is eligible for financial assistance for vocational reintegration in any of the following situations:

(1) they held an employment, performed work or assumed the functions of an occupation from which they derived an income at the time of the health assessment attesting their disability or demonstrate the existence of an employment relationship in the 12 months preceding the assessment and are unable to resume the same type of employment because of the interference suffered;

(2) they are receiving employment insurance benefits and, because of the interference suffered, are unable to resume the same type of employment, work or occupation that made them eligible for the payment of employment insurance benefits;



(3) they must change their employment, work or occupation due to the consequences arising from the criminal offence that entitled them to the financial assistance provided for by the Act;

(4) their resumption of secondary-level or post-secondary-level education or reintegration in their employment, work or occupation is compromised due to the commission of the criminal offence;

(5) they must abandon their employment, work or occupation following a worsening of their condition due to the commission of the criminal offence.

## **DIVISION II**

### **EVALUATION OF VOCATIONAL POTENTIAL SERVICES**

**113.** The amounts and expenses incurred to obtain evaluation of vocational potential services with the prior approval of the Minister may be reimbursed according to the rate provided for in Schedule VI.

## **DIVISION III**

### **RESUMPTION OR BEGINNING OF NEW SECONDARY-LEVEL OR POST-SECONDARY-LEVEL EDUCATION OR VOCATIONAL TRAINING**

**114.** Tuition fees, including registration fees and program admission fees, and the costs incurred for the purchase of textbooks and compulsory supplies, for a resumption or the beginning of new secondary-level or post-secondary-level education or vocational training, may be reimbursed with the prior approval of the Minister for the most economical solution.

## **DIVISION IV**

### **ADDITIONAL FINANCIAL ASSISTANCE COMPENSATING A LOSS OF INCOME**

**115.** A person who is a victim who has received financial assistance compensating a loss of income or an indemnity for total temporary disability under the Crime Victims Compensation Act (chapter I-6) and who receives financial assistance for vocational reintegration may benefit from additional financial assistance compensating a loss of income for a maximum period of two years. The person who is a victim is entitled to the additional financial assistance if

(1) a health assessment establishes that they have functional limitations preventing them from holding the employment, performing the work or assuming the functions of an occupation from which they derive an income that they had on the day on which their disability giving entitlement to financial assistance compensating a loss

of income began, or that they have sequelae from the criminal offence they suffered that prevent them from resuming certain tasks of a professional nature;

(2) they are participating in a vocational reintegration activity.

The parent of, or the person having parental authority over, a child who has suffered interference with their integrity due to the commission of a criminal offence against that child cannot, or that child while acting as an intervening person referred to in subparagraph 1 or 2 of the first paragraph of section 16 of the Act may not benefit from such additional financial assistance.

**116.** Additional financial assistance compensating a loss of income is paid in accordance with the rules in Division I of Chapter IV.

## **DIVISION V**

### **ADAPTATION OF A WORK STATION OR OTHER EQUIPMENT USED FOR WORK**

**117.** A person who is a victim who has a permanent sequela from the interference suffered with their physical or mental integrity is eligible for financial assistance to adapt their work station if the adaptation allows them to hold an employment, perform work or assume the functions of an occupation from which they derive an income.

**118.** The cost of purchasing and installing the equipment needed to adapt the work station of the person who is a victim and the cost of assessing the necessary measures may be reimbursed.

**119.** The reimbursement must have prior approval from the Minister.

## **DIVISION VI**

### **RELOCATION NEAR A NEW PLACE OF EMPLOYMENT**

**120.** The costs incurred by a person who is a victim who recovers the ability to hold an employment, perform work or assume the functions of an occupation from which they derive an income may be reimbursed if they are necessary to allow them to

(1) explore a job market more than 50 kilometres from their domicile, if similar employment is not available within the same radius;

(2) relocate to a new domicile, if they obtain an employment or participate full-time in a vocational reintegration program more than 50 kilometres from their current domicile, if the distance between the two domiciles is at least 50 kilometres and if the new domicile is located less than 50 kilometres from their new place of employment or vocational reintegration.

**121.** The costs incurred by a person who is a victim who was a full-time student at the time of the commission of the criminal offence and who relocates to attend an institution adapted to their condition to continue their education may be reimbursed.

**122.** The costs incurred for a relocation, up to a maximum of \$6,831, are reimbursable if they relate to

- (1) the transportation of goods;
- (2) the packing of goods that are necessary because of the interference with physical or mental integrity suffered by the person who is a victim;
- (3) the sale or purchase of a residence.

Despite the first paragraph, the following relocation costs may also be reimbursed:

- (1) the cost of storing goods for up to three months;
- (2) the cost of transferring a telephone line or obtaining a private telephone number;
- (3) installation costs, up to a maximum of \$300;
- (4) the cost of connecting to the Hydro-Québec network;
- (5) the rent paid to release a dwelling occupied by the person who is a victim, if another rental cost must be paid at the same time, for a maximum period of three months.

With prior authorization from the Minister, the costs of a new relocation may be reimbursed when they are necessary to contribute to the vocational reintegration of the person who is a victim, on the same conditions.

## CHAPTER VIII FINANCIAL ASSISTANCE FOR SOCIAL REINTEGRATION

### DIVISION I GENERAL

**123.** The cost of services provided in connection with social reintegration, with the prior approval of the Minister, may be reimbursed.

**124.** A health assessment in support of a social reintegration measure must indicate the interference with physical or mental integrity or the sequela for which the measure is required.

### DIVISION II RELOCATION

**125.** A person who is a victim is eligible for financial assistance for a relocation made necessary by the commission of a criminal offence in particular in the following cases:

- (1) they fear for their safety;
- (2) they must, because of the limitations resulting from the interference suffered with their physical or mental integrity, leave their principal residence to live in a place better adapted to their condition.

**126.** The costs involved in a relocation may be reimbursed up to a maximum of \$6,831 where they relate to

- (1) the transportation of goods;
- (2) the packing of goods that are necessary because of the interference with physical or mental integrity suffered by the person who is a victim;
- (3) the sale or purchase of a residence.

Despite the first paragraph, the following relocation costs may also be reimbursed:

- (1) the cost of storing goods for up to three months;
- (2) the cost of transferring a telephone line or obtaining a private telephone number;
- (3) installation costs, up to a maximum of \$300;
- (4) the cost of connecting to the Hydro-Québec network;
- (5) the rent paid to release a dwelling occupied by the person who is a victim, if another rental cost must be paid at the same time, for a maximum period of three months.

With prior authorization from the Minister, the costs of a new relocation may be reimbursed when they are necessary to contribute to the social reintegration of the person who is a victim.

**127.** The costs incurred pursuant to article 1974.1 of the Civil Code of Québec to resiliate a residential lease are paid by the Minister up to a maximum of two months' rent, without exceeding \$1,127 per month.

### **DIVISION III** **PROTECTION OF A PERSON WHO IS A VICTIM**

**128.** The costs incurred to ensure the protection of a person who is a victim may be reimbursed where they relate to the following measures:

- (1) the purchase and installation of an alarm system, up to a maximum of \$1,000;
- (2) the changing of locks;
- (3) the purchase and installation of security bars and grilles, up to a maximum of \$150 per window or window-door;
- (4) self-defence classes;
- (5) a change of name;
- (6) any other measure that is necessary to ensure protection.

### **DIVISION IV** **PROFESSIONAL PSYCHOSOCIAL INTERVENTION SERVICES**

**129.** The costs incurred for professional psychosocial intervention services as part of social reintegration measures are reimbursed in accordance with the rules in Chapter V.

### **DIVISION V** **AT-HOME ASSISTANCE OR ASSISTANCE IN PERFORMING THE TASKS REQUIRED TO PROVIDE FOR THE NEEDS OF A PERSON WHO IS A VICTIM**

**130.** The costs of services for at-home assistance or for assistance in performing the tasks required to provide for the needs of a person who is a victim, when incurred as part of social reintegration measures, are reimbursed in accordance with the rules in Chapter VI.

### **DIVISION VI** **HOUSEKEEPING**

**131.** The costs of housekeeping services incurred as part of social reintegration measures are reimbursed in accordance with the rules in Chapter VI.

### **CHAPTER IX** **FINANCIAL ASSISTANCE FOR MEDICAL ASSISTANCE**

#### **DIVISION I** **GENERAL**

**132.** The medications, other pharmaceutical products and technical aids provided for in this Chapter constitute the medical assistance to which a person who is a victim may be entitled where their condition requires such assistance due to the commission of a criminal offence.

In this Chapter,

“professional service” means an act performed by a health professional, other than care or treatment; (*service professionnel*)

“technical aid” means a visual aid, a communication device or another device or piece of equipment that compensates for a physical deficiency, and includes the repair or replacement of such an aid, device or piece of equipment.

**133.** The Minister reimburses the cost of medications, other pharmaceutical products and technical aids received in Québec in accordance with the conditions and amounts prescribed by this Regulation, if they were prescribed by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17 before they were received or before the cost was disbursed. Unless otherwise provided, the reimbursement includes supplies and incidental costs connected with the medications, pharmaceutical products and technical aids.

In addition, every claim submitted to the Minister concerning such medications, pharmaceutical products and technical aids must be accompanied by the prescription from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17, if applicable. The health professional must keep the prescription in the record of the person who is a victim and provide it to the Minister on request.

**134.** The account relating to costs provided for in this Chapter must be sent to the Minister within 180 days from the date of supply of the medication, pharmaceutical product or technical aid or the date of the action connected with another cost.

**135.** Where the commission of a criminal offence occurs in Québec in a border region, the Minister reimburses the following costs, provided that the Minister has first given authorization to the person who is a victim:



(1) the cost of medications, pharmaceutical products and technical aids received or costs incurred outside Québec that are mentioned in this Regulation, including related supplies and incidental costs, where applicable, up to the amounts provided for in this Regulation;

(2) the cost of medications, pharmaceutical products and technical aids received in a hospital centre inside or outside Québec, including, where applicable, related supplies and incidental costs, on the basis of what similar medications, pharmaceutical products and technical aids would cost under a public hospital insurance or health insurance plan in force in Québec.

**136.** Despite section 133, when a person is a victim of a criminal offence committed outside Québec, the Minister reimburses the cost of the medications, pharmaceutical products and technical aids mentioned in Schedule VI that are received outside Québec, including any related supplies and incidental costs, on presentation of a physician's attestation as to necessity.

Costs incurred to purchase medications outside Québec are reimbursed in accordance with the terms and conditions of Division II.

The Minister also reimburses the cost of technical aids and other costs up to the amounts and according to the terms and conditions set out in Division III.

## **DIVISION II**

### **MEDICATIONS AND PHARMACEUTICAL PRODUCTS**

#### *§1. General rules*

**137.** The Minister reimburses the costs incurred to purchase medications when they are prescribed by a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17.

Reimbursable medications are

(1) medications listed in the list of medications in Schedule 1 of the Regulation respecting the list of medications covered by the basic prescription drug insurance plan (chapter A-29.01, r. 3);

(2) the medications to which points 6.2 and 6.3 of that list apply.

**138.** The Minister reimburses the actual costs incurred for the purchase of pharmaceutical products.

**139.** The Minister reimburses the cost of medications and pharmaceutical products relating to sessions for nursing care and chiropractic and physiotherapy treatment provided in the home by a health professional at the rates listed in Schedule VI, where the health professional referred to in subparagraphs 1 to 4 of the first paragraph of section 17 observes that it is impossible for the person who is a victim to travel because of the interference with integrity suffered and has previously prescribed such home care.

In this Chapter, "session" means a visit, with or without an appointment, to a health professional by a person who is a victim to receive care or treatment or to obtain an initial evaluation, including home care and professional services according to the rate per session provided for in Schedule VI.

## **DIVISION III**

### **TECHNICAL AIDS AND OTHER COSTS**

#### *§1. General rules*

**140.** The Minister reimburses the cost of leasing, purchasing or renewing a technical aid provided for in Schedule X, under the conditions and in accordance with the amounts set out in this Division and in that Schedule, where the technical aid is used in treating interference with the physical or mental integrity of the person who is a victim or is necessary to palliate the temporary functional limitations resulting from the interference.

The Minister also reimburses the costs set out in Schedule X, under the conditions and in accordance with the amounts indicated in that Schedule.

**141.** Despite section 140, where the Health Insurance Act, the Act respecting the Régie de l'assurance maladie du Québec or a regulation made under those Acts provides for a cost for purchasing or renewing a technical aid having the same characteristics as a technical aid provided for in this Regulation, the Minister reimburses only the cost provided for in those Acts or regulations.

**142.** Where a technical aid estimated to cost \$300 or more is purchased or renewed, the person who is a victim must also provide the Minister with 2 estimates, except in the cases referred to in section 141 or 149.

**143.** Every adjustment, purchase or renewal of a technical aid estimated to cost \$150 or more must be previously authorized by the Minister, except in the case of the adjustment, purchase or renewal of an aid referred to in section 141 or 149.

**144.** The Minister reimburses only the cost of leasing a technical aid where Schedule X provides only for the leasing thereof.

**145.** In the case of canes, crutches, walkers and accessories therefor listed in Schedule X, the Minister reimburses the estimated leasing cost for the foreseeable consolidation period or the purchase cost if such cost is lower.

**146.** The Minister reimburses the cost of adjusting, repairing or renewing a technical aid except during the guarantee period, insofar as the aid is used in accordance with the manufacturer's instructions.

**147.** Where the estimated cost of repairing a technical aid exceeds 80% of the renewal cost, the Minister reimburses only the renewal cost.

*§2. Special rules for daily life aids*

**148.** The Minister reimburses the cost of purchasing or leasing, according to the case provided for in Schedule X, of a daily life aid where

(a) it has been prescribed by the health professional of the person who is a victim in accordance with section 133; or

(b) its use is recommended by an occupational therapist or a physiotherapist to whom a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17 referred the person who is a victim.

*§3. Special rules for certain therapeutic aids*

**149.** The Minister reimburses the cost of a transcutaneous nerve stimulator having the following characteristics:

- (1) 2 channels;
- (2) direct current;
- (3) biphasic square waves;
- (4) variable frequencies adjustable from 2 to 80 cycles per second;
- (5) impulses adjustable between 50 and 250 micro-seconds;
- (6) frequency modulator.

**150.** The Minister reimburses the cost of leasing a transcutaneous nerve stimulator only for the first 3 months of its use.

At the end of that period, the Minister reimburses the cost of purchasing such device, less the initial leasing cost where the medical prescription for the use of the device is renewed.

The cost of leasing, purchasing or renewing a transcutaneous nerve stimulator includes the accessories required for its use.

The accessories are wires, batteries, battery charger and either electrodes, gel and hypoallergenic adhesive tape, or self-adhesive rigid or flexible electrodes, where the health professional of the person who is a victim prescribes the use for such electrodes.

The cost of purchasing and renewing a transcutaneous nerve stimulator may not exceed \$590 plus, where applicable, the cost of self-adhesive rigid or flexible electrodes, up to \$400 for the first year.

**151.** The cost of renewing accessories of a transcutaneous nerve stimulator is assumed by the Minister up to the amounts provided for in paragraphs 1 and 2 or, where the health professional of the person who is a victim prescribes the use of self-adhesive rigid or flexible electrodes, paragraphs 2 and 3:

- (1) \$180 per year for all of the following accessories:

- (a) electrodes;
- (b) gel;
- (c) hypoallergenic adhesive tape;

- (2) \$120 per year for all of the following accessories:

- (a) 2 pairs of wires;
- (b) batteries and battery charger;

- (3) \$400 per year for self-adhesive rigid or flexible electrodes.

**152.** The Minister reimburses the cost of purchasing, adjusting, repairing and replacing a prosthesis or orthosis within the meaning of the Act respecting medical laboratories and organ and tissue conservation (chapter L-0.2), prescribed by a health professional and available from a supplier approved by the Régie de l'assurance maladie du Québec or, in the case of a supplier not established in Québec, recognized by the Minister.

In the case of a prosthesis or orthosis with characteristics identical to those of a prosthesis or orthosis covered by a program administered by the Régie de l'assurance maladie du Québec pursuant to the Health Insurance Act or the Act respecting the Régie de l'assurance maladie du Québec, the amount payable by the Minister is the amount determined under that program.

#### **§4. HEARING DEVICES, ACCESSORIES AND OTHER COSTS**

##### **§§1. General rules**

**153.** The Minister reimburses the purchase cost of a communication device referred to in Schedule VII where

(1) the person who is a victim has a prescription from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17 recommending a speech therapy consultation; and

(2) the use of such a device is recommended by a speech therapist.

**154.** For the purposes of this subdivision, the conditions and payment limits are established on the basis of the date of purchase of the hearing device indicated on the form prescribed by the Minister.

**155.** The Minister reimburses, at the frequency determined in subdivision 2 of this subdivision, the cost of a hearing device that is not a continuous-wear hearing device, up to a maximum amount of \$700, if the hearing device is warranted for a minimum period of 2 years.

For the purposes of this Regulation, a hearing device covered by a program administered by the Régie de l'assurance maladie du Québec is deemed to be under warranty for that period.

**156.** The Minister reimburses the cost of a continuous-wear hearing device or a hearing device for an amount exceeding \$700 only when prior authorization for the purchase is given by the Minister.

The Minister authorizes the purchase of such a hearing device when it is demonstrated to the Minister that the condition of the person who is a victim prevents them from operating another type of hearing device or from having it suitably fitted.

To meet this condition, the person who is a victim must provide an attestation from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17 who holds a specialist's certificate that is relevant to the condition of the person who is a victim.

The Minister reimburses a maximum amount of \$1,800 per year, but reimburses no other amount for goods and services relating to a continuous-wear hearing device.

The Minister reimburses a maximum amount equal to the manufacturer's cost for a hearing device other than a continuous-wear hearing device referred to in the first paragraph, at the frequency determined in subdivision 2 of this Division.

**157.** The Minister reimburses, at the frequency determined in subdivision 2 of this subdivision and up to the amount of \$150, the cost of purchasing a single remote control provided it is covered by a warranty with a minimum term of 30 months.

For the purposes of this Regulation, a remote control covered by a program administered by the Régie de l'assurance maladie du Québec is deemed to be warranted for the term indicated.

**158.** The Minister reimburses, up to a maximum amount of \$500, the cost of purchasing a CROS or BiCROS system if the Minister has previously authorized the purchase and if the system is covered by a warranty with a minimum term of 2 years.

The Minister authorizes the purchase of such a system when it is demonstrated to the Minister that the person who is a victim is affected by one of the following conditions:

(1) the specific anatomy of their ear does not allow the fitting of a hearing device;

(2) they are subject to recurrent infections that make fitting impossible;

(3) they suffer from significant discrimination loss in one ear because of a personal condition that makes fitting impossible;

(4) they suffer from total hearing loss in one ear.

To meet this condition, the person who is a victim provides an attestation from a health professional indicating that fitting is impossible in their case and that specifies the condition involved. In the case of the condition specified in subparagraph 3 or 4, the person who is a victim may provide an audiological evaluation to that effect instead of an attestation.

For the purposes of this Regulation, a CROS or BiCROS system covered by a program administered by the Régie de l'assurance maladie du Québec is deemed to be under warranty for the 2-year period.

**159.** When the Minister authorizes the purchase of a CROS or BiCROS system, the Minister reimburses the purchase cost of one hearing device only.

*§§2. Replacement and repair of hearing devices and accessories*

**160.** A person who is a victim may request that the Minister replace a hearing device whose cost has been reimbursed by the Minister if at least five years have elapsed from the date of purchase of the hearing device as indicated in the form prescribed by the Minister and if all warranties on the hearing device have expired.

The person must provide the following documents with their request:

(1) a prescription from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17;

(2) an audiogram less than one year old, performed by an audiologist or a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17.

A person who is a victim who has a CROS or BiCROS system when their hearing device is replaced is entitled to the replacement of the system.

**161.** The Minister does not reimburse the cost of replacing a hearing device that is lost, destroyed or stolen or that was used in contravention of the manufacturer's instructions.

However, the Minister reimburses, on the conditions set out in this Regulation, the cost of adjusting, maintaining or repairing a hearing device acquired by a person who is a victim to replace a hearing device referred to in the first paragraph if the hearing device is compatible with the other hearing device for which the Minister assumed the cost, where applicable. In such a case, the person who is a victim must provide the Minister with a supporting document containing the following information:

- (1) proof of purchase of the prosthesis;
- (2) the date of purchase;
- (3) information about the brand and model of the device.

A hearing device purchased by a person who is a victim is deemed to be warranted for a period of two years following its date of purchase.

**162.** The Minister reimburses the cost of replacing a hearing device before the time indicated in section 160 has elapsed if the Minister has previously authorized the purchase and if

(1) the hearing condition of the person who is a victim shows a new neurosensory hearing loss of at least 20 dB HL at at least two frequencies between 500 Hz and 4 000 Hz in the same ear since the audiogram provided for in section 160 was made and if the adjustment of the hearing device cannot compensate for the hearing loss;

(2) the person who is a victim is affected by a new medical condition that prevents them from using their hearing device, even with the assistance of a remote control;

(3) the hearing device has deteriorated to the point where it can no longer be used, repaired or cleaned, in particular because of the acidic perspiration of the person who is a victim or the excessive toxic vapours or pollution, such as dust, to which the hearing device is exposed; or

(4) the prosthesis was damaged due to the commission of the criminal offence.

In the case provided for in subparagraph 1 of the first paragraph, a written document from a hearing aid practitioner explaining why the prosthesis cannot be adjusted to compensate for the hearing condition of the person who is a victim and an attestation from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17 or an audiological evaluation showing the hearing loss of the person who is a victim must be provided to the Minister.

In the case provided for in subparagraph 2 of the first paragraph, an attestation from a health professional referred to in one of subparagraphs 1 to 4 of the first paragraph of section 17 that specifies the condition that prevents the person who is a victim from using their hearing device must be provided to the Minister.

In the case provided for in subparagraph 3 of the first paragraph, a written document from a hearing aid practitioner explaining the deterioration of the prosthesis and the reason for the deterioration must be provided to the Minister. The hearing aid practitioner must keep the results of the electroacoustic examination and provide it to the Minister on request.

In the case provided for in subparagraph 4 of the first paragraph, the person who is a victim must explain, in writing, the circumstances in which the prosthesis was damaged, and the hearing aid practitioner must provide a written document showing that the manufacturer cannot repair the prosthesis.

When two hearing devices must be replaced in a case referred to in subparagraph 1, 3 or 4 of the first paragraph, a written document from a hearing aid practitioner or a hearing aid manufacturer explaining why both hearing aids need to be replaced must be provided to the Minister.

The application must be submitted using the form prescribed by the Minister.

**163.** The Minister reimburses the cost of replacing a remote control for a hearing device if it is used in accordance with the manufacturer's instructions and if the Minister has given prior authorization.

The Minister gives prior authorization if the warranty on the remote control has expired and if a written document from a hearing aid practitioner shows that it cannot be repaired.

The Minister also gives prior authorization if the hearing device of the person who is a victim has been replaced in accordance with section 160.

**164.** The Minister reimburses the cost of a having a hearing device or a CROS or BiCROS system repaired by the manufacturer, up to a maximum amount of \$125, when the warranty has expired or when the breakage concerned is not covered by the warranty and provided that the repair, once completed, is warranted for a minimum period of one year.

**165.** The Minister reimburses the cost of having a remote control for a hearing device repaired by the manufacturer when

- (1) the remote control is used in accordance with the manufacturer's instructions;
- (2) the cost of the repair does not exceed 80% of the replacement cost;
- (3) the warranty on the remote control has expired;
- (4) the breakage is not covered by the warranty; and
- (5) the repair is warranted for a minimum period of 30 months.

### §§3. Other costs

**166.** The Minister reimburses the cost of maintenance and the cost of other accessories listed in Schedule VII up to the amounts and on the conditions set out in the Schedule.

**167.** The Minister reimburses the cost of services to have a hearing device remodelled by the manufacturer up to a maximum amount of \$175, when the warranty has expired and provided the remodelling is warranted for a minimum term of one year.

**168.** In the case of a temporary bilateral hearing loss, the Minister reimburses the cost of hiring the following auditive devices:

- (1) telephone amplifiers;
- (2) environmental sound control systems.

**169.** In the case of a temporary bilateral hearing loss, the Minister reimburses the cost of purchasing a tinnitus masker up to a maximum amount of \$80.

For the purposes of this section, a hearing device equipped with a tinnitus masking function or program is not a tinnitus masker.

The costs provided for in the first paragraph may not be reimbursed by the Minister for the adjustment of such a function or program when a hearing device is adjusted or fitted.

## CHAPTER X FINANCIAL ASSISTANCE AIMED AT CONTRIBUTING TO THE SUPPORT NEEDS OF A CHILD WHOSE CONCEPTION RESULTS FROM A SEXUAL AGGRESSION

**170.** A person who provides for the needs of a child whose conception results from a sexual aggression is entitled to the monthly payment of the following amounts:

- (1) for one child, \$716.66;
- (2) for two children, \$1,027.70;
- (3) for three children, \$1,315.83;
- (4) for four or more children, \$1,604.66.

**171.** The financial assistance provided for in this Chapter is granted if, when the application for assistance is filed, the child concerned is a minor or, if a full-time student, 25 years of age or under.

**172.** When several persons provide for the needs of a child whose conception results from a sexual aggression, the financial assistance provided for in this Chapter is divided between them.



**173.** The amount of assistance is paid on the first day of each month following the child's birth. It is paid retroactively if an application for financial assistance is filed after the child's first month of life.

**174.** The assistance ceases to be paid

(1) when the person providing for the child's needs ceases to do so;

(2) on the child's 18th birthday, if they are not a full-time student;

(3) on the child's 25th birthday, if they are a full-time student;

(4) when a child over the age of 18 ceases to be a full-time student;

(5) when the child dies.

However, when a person who has ceased to be entitled to a monthly payment under subparagraph 1 of the first paragraph begins once again to provide for the child's needs, the payment of assistance to that person resumes on the first day of the following months.

## CHAPTER XI FINANCIAL ASSISTANCE IN THE FORM OF A REIMBURSEMENT OF CERTAIN MISCELLANEOUS EXPENSES

### DIVISION I MISCELLANEOUS EXPENSES

**175.** Costs incurred for the cleaning, repair or replacement of clothing worn at the time of the commission of an offence and which was damaged as a result of that offence may be reimbursed to a person who is a victim, up to a maximum amount of \$300.

**176.** Costs incurred for the repair or replacement of a prosthesis or orthosis that is damaged due to the commission of a criminal offence may be reimbursed.

When the cost of the repair exceeds 80% of the replacement cost of the prosthesis or orthosis, the Minister reimburses only the replacement cost.

**177.** Costs incurred for an interpreter needed by a person who is a victim to communicate with the Minister, when the interpreter is a member of the Ordre professionnel des traducteurs, terminologues et interprètes agréés du Québec, may be reimbursed.

When such an interpreter is not available, the costs incurred for the services of another person able to provide the same service may be reimbursed, at the same rate.

**178.** A person who is a victim who, due to the commission of a criminal offence, has had to end their elementary, secondary or post-secondary education or vocational training is entitled to the reimbursement of the tuition fees paid for the missed session or year.

The tuition fees referred to in the first paragraph include registration fees and program admission fees, and the costs incurred for the purchase of compulsory educational supplies.

**179.** The funeral expenses provided for in section 67 of the Act may be reimbursed up to a maximum amount of \$5,633.

**180.** A person who is a victim whose application for review or contestation before the Administrative Tribunal of Québec is allowed and who has submitted medical expert's written report in support of the application or contestation is entitled to the reimbursement of the cost of the report, in the following cases and up to the following amounts:

(1) for the fees and expenses of a physician, \$425;

(2) for the fees and expenses of an internist, neurologist or neurosurgeon, an additional \$115;

(3) for the fees and expenses of a psychiatrist, an additional \$325.

**181.** Despite section 175, an intervening person who has sustained material injury within the meaning of section 67 of the Act is entitled to a maximum reimbursement of \$1,000.

**182.** The eligible costs for cleaning the place in a private residence where criminal offence was committed are limited to a maximum of \$3,606.

### DIVISION II COSTS FOR THE TRANSPORTATION OF THE VICTIM'S REMAINS

**183.** The costs incurred for the transportation of the victim's remains that have not been reimbursed under another public plan may be reimbursed, for the most economic means of transport.

**184.** The costs eligible for reimbursement are the costs incurred to transport the remains from the place where the person who is a victim died, whether inside or outside Québec, to the embalming laboratory or funeral home nearest to the usual residence of the person who is a victim if they resided in Québec, or nearest any other place approved by the Minister.

**185.** A person who claims a reimbursement of costs for the transportation of the victim's remains must indicate the amount paid and declare if, to the best of their knowledge, they are the only person to have paid the costs. They must also indicate if they have received a reimbursement under another plan for the transportation.

**186.** Where more than one person has paid costs for the transportation of the victim's remains, the reimbursement is divided in proportion to the amount paid by each person.

The person who claims the reimbursement must indicate to the Minister the names of the other persons and the amount paid by each.

## CHAPTER XII CRIMINAL OFFENCES COMMITTED OUTSIDE QUÉBEC

**187.** Subparagraph 1 of the first paragraph of section 72 of the Act also applies to

(1) a person with registered Indian status under the Indian Act (Revised Statutes of Canada, 1985, chapter I-5);

(2) a person with refugee status within the meaning of the Geneva Convention as granted in Canada by the competent authority.

**188.** The qualification application of a person who is a victim of a criminal offence committed outside Québec, and an application for financial assistance for such an offence, must mention the dates on which the person who is a victim arrived in and departed from Québec in the year preceding the commission of the criminal offence.

**189.** For the purpose of calculating the 183-day period provided for in subparagraph 3 of the first paragraph of section 72 of the Act, the days that are not counted are the days during which the person who is a victim

(1) is registered as a student at an educational institution in or outside Québec while pursuing a program of studies outside Québec, for not more than 4 consecutive calendar years;

(2) is a full-time non-remunerated trainee at a university, at an institution affiliated with a university, at a research institute or with a government or international body or at an enterprise or agency affiliated with such an institute or body, for not more than 2 consecutive calendar years;

(3) is a public servant employed by the Québec government and is posted outside Québec;

(4) is residing temporarily in another province to hold temporary employment or carry out a contract in that province, for no more than 2 consecutive calendar years;

(5) holds employment or is performing a contract outside Québec on behalf of a partnership or legal person having its head office or a business establishment in Québec to whom they are directly accountable, or is a public servant employed by the Government of Canada and is posted outside Québec, while their family remains in Québec or where they maintain a dwelling in Québec;

(6) works abroad as an employee of a non-profit organization;

(7) in the cases provided for in paragraphs 2 to 7, is the spouse or a dependant accompanying a person during a stay outside Québec;

(8) stays outside Québec for 12 months or less during a calendar year, provided that such a stay occurs only once every 7 years;

(9) is carrying out a contract outside Québec as a self-employed worker and the person's business establishment is located in Québec;

(10) stays outside Québec to receive the care required by their physical or mental condition, on the written recommendation of a physician entered on the roll of the Ordre des médecins du Québec, for the duration indicated by the physician;

(11) is an adult providing constant care to a person whose autonomy is significantly reduced by reason of their physical or mental condition and must accompany that person outside Québec for the reason stated in paragraph 10;

(12) stays outside Québec for a period of not more than 6 months to accompany a person providing them with the constant care required by their physical or mental condition;

(13) stays outside Québec to participate in an employment-assistance measure or program;

(14) is retained outside Québec in a case of superior force for a period of not more than 6 months.

## CHAPTER XIII

### POWERS AND DECISIONS OF THE MINISTER

**190.** When the Minister is of the opinion that a person who is a victim, and who has filed a qualification application or an application for financial assistance, needs financial assistance immediately the Minister may, before a decision is made on the application but where it is likely that assistance will be granted, pay part of the following financial assistance on the conditions stated:

(1) the lump sum provided for in Chapter II of Title III of the Act;

(2) financial assistance compensating a loss of income, for a period of five weeks, renewable up to a total of 10 weeks, calculated on the basis of the income declared by the person who is a victim;

(3) financial assistance to compensate for certain disabilities, for a period of five weeks, renewable up to a total of 10 weeks, calculated on the basis of the rules set out in section 49 of the Act;

(4) financial assistance for five psychotherapeutic or psychosocial rehabilitation sessions, the maximum of five sessions being increased on presentation of supporting documents;

(5) financial assistance for physical rehabilitation, on the conditions set out in Chapter VI;

(6) financial assistance for vocational reintegration, on the conditions set out in Chapter VII;

(7) financial assistance for social reintegration, on the conditions set out in Chapter VIII;

(8) financial assistance for medical assistance, on the conditions set out in Chapter IX;

(9) financial assistance in the form of the reimbursement of certain miscellaneous expenses, on the conditions set out in Chapter XI, with the Minister's prior authorization.

**191.** The payment of assistance pursuant to section 190 may, in addition, be delayed or cancelled, or assistance may not be paid, in the following cases:

(1) a health assessment indicates that the person who is a victim is likely to die in the year following the application, whether or not the death is connected with the criminal offence;

(2) the person who is a victim has significant relevant antecedents at the site of the interference with integrity;

(3) the person who is a victim is under 14 years of age.

## CHAPTER XIV

### TRAVEL AND LIVING EXPENSES AND OTHER EXPENSES

#### DIVISION I

##### TRAVEL AND LIVING EXPENSES

##### *§I. General*

**192.** A person who is a victim is entitled to the reimbursement, in accordance with the standards set out in this Regulation and the amounts listed in Schedule XI, of the travel and living expenses incurred to receive care, undergo medical examinations or complete an activity as part of their rehabilitation or reintegration process.

If required by the physical or mental condition of the person who is a victim, the person who accompanies them is entitled to the reimbursement of the travel and living expenses incurred in accordance with the same standards and amounts. The presence of the accompanying person must be required during the travel of the person who is a victim or be attested by a health professional.

**193.** A person who is a victim may be reimbursed for the travel and living expenses incurred for the nurse, nursing assistant or beneficiary care attendant who provides them with home care, in accordance with the standards set out in this Regulation and the amounts listed in Schedule XI.

**194.** If the interference with the integrity of the person who is a victim occurred in Québec, if they choose to receive care or undergo medical examinations outside Québec, and if the Minister does not reimburse the costs pursuant to this Regulation, the person who is a victim is not entitled to the reimbursement of the travel and living expenses incurred for that purpose.

**195.** The Minister reimburses travel and living expenses on the basis of the most economical appropriate solution.



### *§II. Travel expenses*

#### *§§1. Transportation expenses*

**196.** Expenses incurred for public transportation may be reimbursed.

**197.** The Minister may authorize a person who is a victim to use a personal vehicle or a service offering remunerated passenger transportation by automobile when the health professional of the person who is a victim recommends it because they are unable to use a means of transport referred to in section 196 because of their state of health and the health professional considers that this incapacity is connected with the interference with their integrity suffered by the person who is a victim due to the commission of a criminal offence.

The health professional must indicate how long the incapacity to use public transportation is likely to last.

**198.** Only transportation expenses incurred in travelling by the shortest route between a person's place of residence and the place where care is to be received, medical examinations undergone and rehabilitation or reintegration activities completed, may be reimbursed in accordance with the rate provided for in Schedule XI.

A person using a personal vehicle, with or without the Minister's authorization, is also entitled to the reimbursement of parking and toll costs.

**199.** When a person who is a victim chooses, without prior authorization from the Minister, to receive care or undergo medical examinations more than 100 km from their place of residence when such care or examinations could be obtained within a shorter distance, only the expenses corresponding to a trip of 200 km with an authorized personal vehicle in the case provided for in section 197 or with an unauthorized personal vehicle in every other case may be reimbursed.

Such authorization may be granted where those expenses are more economical taking into account all the amounts of financial assistance to which the person who is a victim would be entitled if they received care or underwent a medical examination 100 km or less from their place of residence.

**200.** Transportation expenses incurred in going home to eat a meal and coming back are not reimbursable.

#### *§§2. Meal expenses*

**201.** Only expenses for meals taken during a trip where the destination is more than 16 km from the place of residence of the person who is a victim, by the shortest route, are reimbursable in the following cases:

(1) where the departure occurs before 7:30 a.m., breakfast expenses;

(2) where the departure occurs before 11:30 a.m. and the return after 1:30 p.m., lunch expenses; or

(3) where the departure occurs before 5:30 p.m. and the return after 6:30 p.m., dinner expenses.

However, breakfast or lunch expenses are also reimbursable where the person who is a victim has to travel 16 km or less from their place of residence to receive care or undergo medical examinations and where they have to stay at the destination between 8:30 a.m. and 11:30 a.m. or between 11:30 a.m. and 1:30 p.m.

**202.** The meal expenses provided for in the first paragraph of section 201 may be reimbursed to a person who is a victim for a nurse, a nursing assistant or a beneficiary care attendant who travels by the shortest route more than 16 km from the establishment of their employer, in accordance with the amounts listed in Schedule XI.

### *§III. Living expenses*

**203.** Living expenses incurred in staying in a hotel or at the home of a relative or friend may be reimbursed where the Minister has given prior authorization for the stay.

## **DIVISION II** **EXPENSES FOR TRANSPORTATION BY** **AMBULANCE, BY AIR OR BY ANOTHER MEANS** **OF TRANSPORT**

### *§I. General*

**204.** The Minister reimburses the expenses incurred in transporting by ambulance, by air or by another means of transport a person who is a victim and, where their physical condition so requires, the person accompanying them other than a person responsible for the transport, in order to receive the care or undergo the medical examinations required by their injury, in the cases for in accordance with the amounts provided for in this Chapter.

### *§II. Transportation by ambulance*

**205.** The expenses for transportation by ambulance may be reimbursed in one of the following circumstances:

(1) the condition of the person who is a victim necessitates transportation by ambulance to an institution referred to in the Act respecting health services and social services or the Act respecting health services and social services for Cree Native persons;

(2) a prescription drawn up by the attending physician of the person who is a victim attests that they must be transported by ambulance between 2 institutions referred to in those Acts or between their place of residence and such an institution.

**206.** Expenses incurred for transportation by ambulance are reimbursable in accordance with the amounts prescribed in the Ministerial Order concerning the determining of ambulance service zones and the maximum number of ambulances per area and per zone, the standards for ambulance service subsidies, the standards of transport by ambulance between establishments and rates of transport by ambulance (chapter L-0.2, r. 2).

The amounts shall be revalued in accordance with the amendments that the Minister may make to the Order but, for the purposes of this Regulation, such amendments will take effect only from the date of their making.

### *§III. Transportation by air*

**207.** Expenses incurred for the transportation by air of the person who is a victim are reimbursable in one of the following circumstances:

- (1) there is no other means of transport;
- (2) the use of another means of transport would be inadequate or dangerous for the person who is a victim because of their state of health, as observed by a health professional, and the length of the journey or poor road conditions;
- (3) using transportation by air is more economical, taking into account all the reimbursable transportation expenses to which the person who is a victim would be entitled if that means of transport was not used.

### *§IV. Other means of transport*

**208.** Expenses incurred for emergency transportation by a means of transport other than transportation by ambulance or air are reimbursable where such means of transport is required in the circumstances.

## **DIVISION III MISCELLANEOUS**

**209.** The expenses provided for in this Chapter are reimbursed only where the application for reimbursement is sent to the Minister within 6 months following the date on which the qualification application is accepted or the expenses are incurred.

However, the Minister may extend that period where a person demonstrates reasonable grounds to explain a late application.

**210.** The amounts listed in Schedule XI are revalued in accordance with any amendments that the Conseil du trésor may make to the Règles sur les frais de déplacement des fonctionnaires.

However, for the purposes of this Regulation, such amendments will have effect only from the 1 January following their making by the Conseil du trésor and will apply only in respect of expenses incurred on or after that date.

## **CHAPTER XV CHILDCARE**

**211.** A person who is a victim is eligible for the reimbursement of the costs of childcare for a minor child or a child of full age, if incapable, in one of the following situations:

- (1) the person who is a victim is participating in a psychotherapeutic rehabilitation, psychosocial rehabilitation, physical rehabilitation, medical assistance, social reintegration or vocational reintegration treatment or activity;
- (2) the person who is a victim assumes alone custody of a child;
- (3) the spouse of the person who is a victim is unable to care for a child living with the person who is a victim where the person who is a victim is unable to care themselves for the child;
- (4) the person who is a victim is hospitalized and their spouse must accompany them to the hospital;
- (5) the spouse of the person who is a victim must accompany them to a treatment or activity referred to in subparagraph 1;
- (6) the person who is a victim is unable, physically or mentally, to care for a child.

Any person who accompanies, when necessary, a child who is a victim of the commission of a criminal offence to receive treatment as a result of the offence is also eligible for the reimbursement of the cost of caring for another child.

**212.** Childcare costs are reimbursable to the extent that they constitute an extra cost due to the commission of the criminal offence, up to the following amounts:

- (1) for a child receiving subsidized childcare services within the meaning of the Educational Childcare Act (chapter S-4.1.1) in a childcare centre or with a recognized home childcare provider, the amount of the reduced contribution set in accordance with the Reduced Contribution Regulation (chapter S-4.1.1, r. 1);

(2) for a child receiving non-subsidized childcare services in a day care centre or with a recognized home childcare provider, up to a maximum of \$29.56 per day per child;

(3) for a child receiving childcare in the home of the child or a natural person other than a recognized home childcare provider,

(a) for one child, \$3.39 per hour up to a maximum of \$45.51 per day;

(b) for two children, \$3.94 per hour up to a maximum of \$50.12 per day;

(c) for three or more children, \$4.55 per hour up to a maximum of \$56.90 per day.

## CHAPTER XVI FINAL

**213.** To be granted pursuant to this Regulation, financial assistance must be necessary to compensate for interference with physical or mental integrity caused to a person who is a victim due to the commission of a criminal offence.

**214.** Every application for reimbursement, payment or financial assistance filed pursuant to this Regulation must be accompanied by supporting documents, unless otherwise indicated by the Minister.

**215.** When a form prescribed by the Minister is required for the filing of a report, the costs relating to the report can only be paid if the report is made using the form.

**216.** Unless otherwise provided for, all amounts specified in this Regulation, except those specified in Schedules I to IV and VI to XII, and the amount provided for in paragraph 1 of section 212, are indexed on 1 January of each year by multiplying the amount to be indexed by the ratio between the consumer price index for the current year and consumer price index for the preceding year.

The Consumer Price Index for a year is the yearly average computed on the basis of the monthly Consumer Price Indexes for Canada established by Statistics Canada for the 12 months preceding 1 November of the year preceding the year for which the Index is calculated.

If, on 1 December of a year, the data furnished by Statistics Canada are incomplete, the Minister may use the data then available to establish the Consumer Price Index.

If Statistics Canada uses a new method to compute the monthly Consumer Price Index by modifying the time basis or the content basis in question and if that modification entails a variation of more than 1% in the yearly average, the monthly indexes used to establish the yearly average for each of the years affected by the change of method shall be adjusted by the Minister in such a way as to take into account the data according to the method used by Statistics Canada on 19 August 1985.

If the yearly average computed on the basis of the monthly Consumer Price Indexes contains more than one decimal, only the first is retained and it is increased by one numeral if the second is greater than the figure 4.

If the ratio of the Consumer Price Index for the current year to that for the preceding year contains more than 3 decimals, only the first 3 decimals are retained and the third is increased by one numeral if the fourth is greater than the figure 4.

The amount obtained by indexation is rounded off to the nearest dollar.

**217.** Financial assistance granted but not yet paid on the date of death of the person entitled to receive it is paid to the person's succession.

**218.** When, following an application for review or a contestation before the Administrative Tribunal of Québec or a court of justice, the Minister, the Tribunal or the court recognized that a person is entitled to financial assistance that was initially refused or increase the amount of assistance granted, the Minister, the Tribunal or the court must order, in all cases, that interest be paid to the person. The interest is calculated from the date of the decision refusing to recognize the entitlement to financial assistance or to increase the amount of assistance, as the case may be. The interest rate applicable is the rate set pursuant to the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002).

**219.** This Regulation comes into force on 13 October 2021.

**SCHEDULE I**

(ss. 18, 24 and 26)

**SCHEDULE OF PERMANENT FUNCTIONAL AND ESTHETIC IMPAIRMENTS****FUNCTIONAL UNITS**

1. Mental function
2. State of consciousness
3. Cognitive aspect of language
4. The functions of the visual system are composed of 2 units:
  - 4.1. Vision
  - 4.2. Ancillary functions of the visual system
5. The functions of the auditory system are composed of 2 units:
  - 5.1. Hearing
  - 5.2. Ancillary functions of the auditory system
6. Taste and smell
7. Skin sensitivity is composed of 7 units:
  - 7.1. Skin sensitivity of the skull and face
  - 7.2. Skin sensitivity of the neck
  - 7.3. Skin sensitivity of the trunk and genital organs
  - 7.4. Skin sensitivity of the right upper limb
  - 7.5. Skin sensitivity of the left upper limb
  - 7.6. Skin sensitivity of the right lower limb
  - 7.7. Skin sensitivity of the left lower limb
8. Clinical pictures of balance disorders

- 9. Phonation
- 10. Mimic
- 11. Ability to move and maintain the position of head
- 12. Ability to move and maintain the position of trunk
- 13. Ability to move and maintain the position of upper limbs is composed of 2 units:
  - 13.1. Ability to move and maintain the position of right upper limb
  - 13.2. Ability to move and maintain the position of left upper limb
- 14. Manual dexterity (prehension and manipulation) is composed of 2 units:
  - 14.1. Right manual dexterity
  - 14.2. Left manual dexterity
- 15. Locomotion
- 16. Protection provided by the skull
- 17. Protection provided by the rib cage and abdominal wall
- 18. Nasopharyngeal respiration
- 19. The digestive functions are composed of 4 units:
  - 19.1. Ingestion (chewing and swallowing including prehension and salivation)
  - 19.2. Digestion and absorption
  - 19.3. Excretion
  - 19.4. Hepatic and biliary functions
- 20. Cardio-respiratory function
- 21. The urinary functions are composed of 2 units:
  - 21.1. The renal function
  - 21.2. Micturition

22. The genito-sexual functions are composed of 3 units:

22.1. Genital Sexual Activity

22.2. Procreation

22.3. Termination of Pregnancy

23. Endocrine, hematological, immune, and metabolic functions

24. Clinical pictures of paraplegia and quadriplegia

## **ESTHETIC UNITS**

25. There are eight esthetic units:

25.1. Esthetic of the skull and scalp

25.2. Esthetic of the face

25.3. Esthetic of the neck

25.4. Esthetic of the trunk and genital organs

25.5. Esthetic of the right upper limb

25.6. Esthetic of the left upper limb

25.7. Esthetic of the right lower limb

25.8. Esthetic of the left lower limb

## **1. THE MENTAL FUNCTION**

The various dimensions of the mental function have an impact on all activities of daily living.

## **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.

2. Evaluation must take into account the following criteria for determining the overall impact of an impairment of the mental function on daily life:

— The degree of independence and social functioning evaluated on the basis of the need to turn to compensating strategies, technical aids, or human surveillance and/or assistance

— The importance of the impact of a cognitive disorder on the performance of activities of daily living

— The importance of the impact of affective or mental disorders on the performance of activities of daily living evaluated using the “Global Assessment of Functioning Scale” proposed by the American Psychiatric Association in American Psychiatric Association: *Diagnostic and Statistical Manual of Mental Disorders* (DSM-IV), 4th Edition, Washington, DC, 1994, p. 32.

### GLOBAL ASSESSMENT OF FUNCTIONING (GAF)

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100	Superior functioning in a wide range of activities, life's problems never seem to get out of hand, is sought out by others because of his or her many positive qualities. No symptoms.
91	
90	Absent or minimal symptoms (e.g., mild anxiety before an exam), good functioning in all areas, interested and involved in a wide range of activities, socially effective, generally satisfied with life, no more than everyday problems or concerns (e.g., an occasional argument with family members).
81	
80	If symptoms are present, they are transient and expectable reactions to psychosocial stressors (e.g., difficulty concentrating after family argument), no more than slight impairment in social, occupational, or school functioning (e.g., temporarily falling behind in schoolwork).
71	
70	Some mild symptoms (e.g., depressed mood and mild insomnia) OR some difficulty in social, occupational, or school functioning (e.g., occasional truancy, or theft within the household), but generally functioning pretty well, has some meaningful interpersonal relationships.

- 61 |
- 60 |  
| Moderate symptoms (e.g., flat affect and circumstantial speech, occasional  
| panic attacks) OR moderate difficulty in social, occupational, or school  
| functioning (e.g., few friends, conflicts with peers or co-workers).
- 51 |
- 50 |  
| Serious symptoms (e.g., suicidal ideation, several obsessional rituals,  
| frequent shoplifting) OR any serious impairment to social, occupational, or  
| school functioning (e.g., no friends, unable to keep a job).
- 41 |
- 40 |  
| Some impairment in reality testing or communication (e.g., speech is  
| sometimes illogical, obscure, or irrelevant) OR major impairment in several  
| areas, such as work or school, family relations, judgment, thinking, or mood  
| (e.g., depressed man avoids friends, neglects family, and is unable to work;  
| child frequently beats up younger children, is defiant at home, and is  
| failing at school).
- 31 |
- 30 |  
| Behaviour is considerably influenced by delusions or hallucinations OR  
serious  
| impairment in communication or judgment (e.g., sometimes incoherent, acts  
| grossly inappropriately, suicidal preoccupation) OR inability to function in  
| almost all areas (e.g., stays in bed all day; no job, home, or friends).
- 21 |
- 20 |  
| Some danger of hurting self or others (e.g., suicide attempts without clear  
| expectation of death; frequently violent; manic excitement) OR occasionally  
| fails to maintain minimal personal hygiene (e.g., smears feces) OR gross  
| impairment in communication (e.g., largely incoherent or mute).
- 11 |



- 10 |  
 | Persistent danger of severely hurting self or others (e.g., recurrent  
 | violence) OR persistent inability to maintain minimal personal hygiene OR  
 | serious suicidal act with clear expectation of death.
- 1 |
- 

## CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM permanent THRESHOLD</b>	If symptoms are present, they have no significant impact on personal and social functioning. The after-effects of the impairment are less than those that would result from the situations described for category of severity 1.
--	--

---

<b>SEVERITY 1</b> 2%	Affective or mental disorders that affect personal and social functioning and that are between 71 and 80 on the Global Assessment of Functioning Scale";  <b>or</b> Regular and permanent need to take prescription medication that may cause side effects.
-------------------------	---

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<b>SEVERITY 2</b>	Affective or mental disorders that affect personal and social functioning and that are between 61 and 70 on the Global Assessment of Functioning Scale";
-------------------	--

**5%**      **or** Minor cognitive impairment such as shorter attention span while performing complex tasks, occasionally combined with fatigability. The difficulties experienced require slight changes in the organization of activities.

---

Affective or mental disorders that affect personal and social functioning and that are between 51 and 60 on the Global Assessment of Functioning Scale”;

**SEVERITY 3**      **or** Slight cognitive impairment such as attention, memory, or learning difficulties, occasionally combined with fatigability. The  
**15%**      impairment is severe enough to affect the organization and performance of complex tasks such as making important decisions.

The difficulties experienced require significant changes in the organization of activities and may necessitate human surveillance or assistance.

---

Affective or mental disorders that affect personal and social functioning and that are between 41 and 50 on the Global Assessment of Functioning Scale”;

**SEVERITY 4**      **or** Moderate cognitive impairment such as attention, memory or learning difficulties, or reduced judgment, often combined with  
**35%**      fatigability. The impairment is severe enough to affect the performance of routine tasks such as the planning of daily domestic activities (meals, housework, purchases).

The difficulties experienced require a reorganization in the organization of activities and necessitate human surveillance or assistance.

---

Affective or mental disorders with major disruption of personal and social functioning, altered sense of reality;

**SEVERITY 5**

**70%**        **or** Cognitive impairment severe enough to prevent the performance of simple routine tasks. The person can only be left alone for short periods.

---

The person is totally or almost totally dependent on human assistance for the performance of most activities of daily living.

**SEVERITY 6**

**100%**        Protective measures may be necessary such as a protected environment, confinement, restraint.

---

## **2. STATE OF CONSCIOUSNESS**

Consciousness is the faculty that makes a person aware and able to judge his or her own reality. Permanent impairments to the state of consciousness can show up as episodic disorders such as epilepsy, lipothymia, or fainting, or as ongoing disorders such as stupor, coma, or a chronic vegetative state.

### **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Impacts on other functional units, such as incontinence during an epileptic seizure, are taken into account in this unit.

### **CATEGORIES OF SEVERITY**

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

**UNDER THE**        After-effects of the permanent impairment are less than those

**MINIMUM** resulting from the situation described in Severity 1.  
**THRESHOLD**

---

**SEVERITY 1**  
**5%** Disturbances to the state of consciousness that slightly interfere with daily activities medication, which may have possible side effects, is necessary to keep conditions such as epilepsy under control. Response to medical treatment is adequate and sufficient to allow the patient to drive a car.

---

**SEVERITY 2**  
**15%** Disturbances to the state of consciousness that moderately interfere with daily activities. Response to medical treatment is sufficient to allow the patient to remain independent but not to perform tasks that could endanger his or her safety or that of others, such as driving a car.

---

**SEVERITY 3**  
**30%** Disturbances to the state of consciousness that significantly interfere with daily activities. The severity of the seizures in terms of their intensity (type), frequency despite medication, and circumstances (trigger, timing) justifies the regular intervention of another person (surveillance or assistance).  
However, the patient remains sufficiently independent to retain a certain level of social interaction.

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**SEVERITY 4**  
**60%** Impairments to the state of consciousness that severely interfere with daily activities.  
Autonomy and social interactions are reduced to a minimum.

---

**SEVERITY 5**  
**100%** Total absence of interpersonal relationships, such as in a chronic vegetative state, making the person completely dependent on another person and on medical support.

---

### **3. COGNITIVE ASPECT OF LANGUAGE**

The cognitive aspect of language refers to the mental ability to understand and produce oral and written language. Examples of impairments include dysphasia, aphasia, alexia, agraphia and acalculia.

#### **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. The evaluation must take into account the following abilities in order to determine the overall impact on daily life:
  - Expressing oneself in speech
  - Expressing oneself in writing
  - Expressing oneself with gestures or expressions
  - Naming or describing objects
  - Spelling
  - Understanding verbal and nonverbal language
  - Reading with understanding
  - Understanding spoken or written directions
  - Repeating

Depending on the circumstances, the evaluation of functional impairments may be documented using any other relevant examination.

3° Peripheral sensory or motor impairments that may interfere with understanding and/or the mechanical expression of language must not be evaluated using the rules provided under this unit but using the rules provided in the functional units that specifically deal with the observed impacts.

## CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain,  
and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situation described in Severity 1.
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<b>SEVERITY 1</b> 5%	Occasional trouble with word recall in written or spoken language.
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<b>SEVERITY 2</b> 20%	Frequent word substitutions or deformations (paraphasia), or Difficulty in understanding long, complex sentences or abstract or figurative language.
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<b>SEVERITY 3</b> 40%	Serious difficulty with writing (dysgraphia); or Difficulty in understanding simple sentences.
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<b>SEVERITY 4</b> 70%	Major problems in understanding combined with difficulties with expression that make conversation very arduous.
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<b>SEVERITY 5</b> 100%	Understanding is virtually or totally nonexistent and the person is completely incapable of expressing thoughts in language.
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## **4. FUNCTIONS OF THE VISUAL SYSTEM**

The function of the visual system is to put people in contact with the outside world by means of light.

The functions of the visual system are composed of 2 functional units.

### **4.1. Vision**

### **4.2. Ancillary Functions of the Visual System**

— Protection

— Eye lubrication

— Light sensitivity, photophobia, accommodation, convergence, colour perception, etc

## **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Reading difficulties related to a cognitive impairment must not be evaluated using to the rules provided in this unit but using the rules provided in the functional unit “Cognitive Aspect of Language”.
3. Specific guidelines are given at the beginning of each functional unit.

## **4.1. VISION**

### **Specific Guidelines**

The evaluation is conducted in 4 steps.

### **STEP 1: Evaluation of the 3 components required for optimal vision**

A) Procedure to determine the retained percentages of central visual acuity for distance and close-up vision

· Central visual acuity is measured for each eye using the best optical correction that can be comfortably tolerated and that is acceptable for distance and close-up vision.

· The retained percentage of visual acuity for each eye, which is entered on the form for calculating the efficiency percentage for each eye in Step 2, is obtained using the following table:

### RETAINED PERCENTAGE OF CENTRAL VISUAL ACUITY

Distance

Vision Close-up

(meters) Vision 0.4M 0.5M 0.6M 0.8M 1M 1.25M 1.6M 2M 2.5M 3.2M 4M

6/4.5		100*	100	97	95	75	70	60	57	55	52	51
		50**	50	48	47	37	35	30	28	27	26	25
6/6		100	100	97	95	75	70	60	57	54	52	51
		50	50	48	47	37	35	30	28	27	26	25
6/7.5		97	97	95	92	72	67	57	55	52	50	48
		48	48	47	46	36	33	28	27	26	25	24
6/9		95	95	92	90	70	65	55	52	50	47	46
		47	47	46	45	35	32	27	26	25	24	23
6/12		92	92	90	87	67	62	52	50	47	45	43
		46	46	45	43	33	31	26	25	23	22	21
6/15		87	87	85	82	62	57	47	45	42	40	38
		43	43	42	41	31	28	23	22	21	20	19
6/18		84	84	82	78	59	54	44	41	39	36	35
		42	42	41	39	30	27	22	21	19	18	17



<b>6/21</b>	82	82	79	77	57	52	42	39	37	35	33
	41	41	39	38	28	26	21	21	18	17	16
<b>6/24</b>	80	80	77	75	55	50	40	37	35	32	31
	40	40	38	37	27	25	20	18	17	16	15
<b>6/30</b>	75	75	72	70	50	45	35	32	30	27	26
	37	37	36	35	25	22	17	16	15	13	13
<b>6/36</b>	70	70	67	65	45	40	30	27	25	22	21
	35	35	33	32	22	20	15	13	12	11	10
<b>6/45</b>	66	66	63	61	41	36	26	23	21	18	17
	33	33	32	30	20	18	13	12	10	9	8
<b>6/60</b>	60	60	57	55	35	30	20	17	15	12	11
	30	30	28	27	17	15	10	9	7	6	5
<b>6/90</b>	57	57	55	52	32	27	17	15	12	10	8
	38	38	27	26	16	13	9	7	6	5	4
<b>6/120</b>	55	55	52	50	30	25	15	12	10	7	6
	27	27	26	25	15	12	7	6	5	3	3
<b>6/240</b>	52	52	50	47	27	22	12	10	7	5	3
	26	26	25	23	13	11	6	5	3	2	

\* UPPER VALUE: RETAINED PERCENTAGE OF CENTRAL VISUAL ACUITY IN THE ABSENCE OF MONOCULAR APHAKIA

\*\* LOWER VALUE: RETAINED PERCENTAGE OF CENTRAL VISUAL ACUITY WITH ALLOWANCE FOR MONOCULAR APHAKIA

### **B) Procedure to determine the retained percentage of the visual field for each eye**

· The extent of the visual field is determined using the usual perimetric methods. The conventional standard is the III-4e kinetic stimulus of the Goldman perimeter. The IV-4e stimulus should be used with a person with an aphakic eye corrected with prescription glasses and not contact lenses.

· The index finger or target is brought from the periphery to the visual field, i.e., from the unseen to the seen. The peripheral field is measured for each meridian. If the measurement differs from the clinical result, a second measurement that agrees with the first within 15° should be obtained. The result is recorded on an ordinary visual field chart for each of the eight principal meridians separated from one another by 45°. The meridians and the normal extent of the visual field from the point of fixation are recorded on the visual field chart shown in Diagram 1.

Where there is a deficit in a quadrant or a half field, or any other anomaly, the measurement will be the average of the values for the two adjacent meridians.

· The retained percentage of the visual field, which is entered on the form for calculating the percentage of visual efficiency of each eye in Step 2, is obtained using the following formula:

Total retained degrees \*

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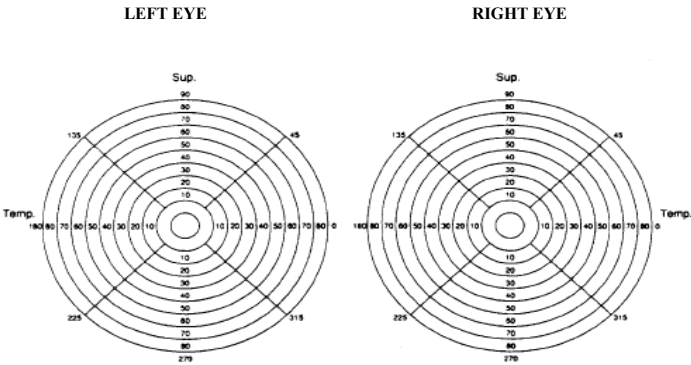
Number of degrees prior to the criminal offence\*\*      ×      100      =      retained % of visual field

\* SUM OF RETAINED DEGREES FOR THE EIGHT PRINCIPAL MERIDIANS SHOWN IN DIAGRAM 1 (FOR THE III-4E ISOPTER)

\*\* THE EXTENT OF THE VISUAL FIELD PRIOR TO THE CRIMINAL OFFENCE CAN VARY DEPENDING ON THE PERSON AND ON AGE. FOR THE IMPAIRED EYE, THE EXTENT OF THE VISUAL FIELD PRIOR TO THE CRIMINAL OFFENCE IS

DETERMINED BY COMPARISON WITH THE OTHER EYE, IF IT IS HEALTHY. WHERE THE CONTRA LATERAL EYE IS NOT HEALTHY, THE NORMAL VALUE IS PRESUMED TO BE 500.

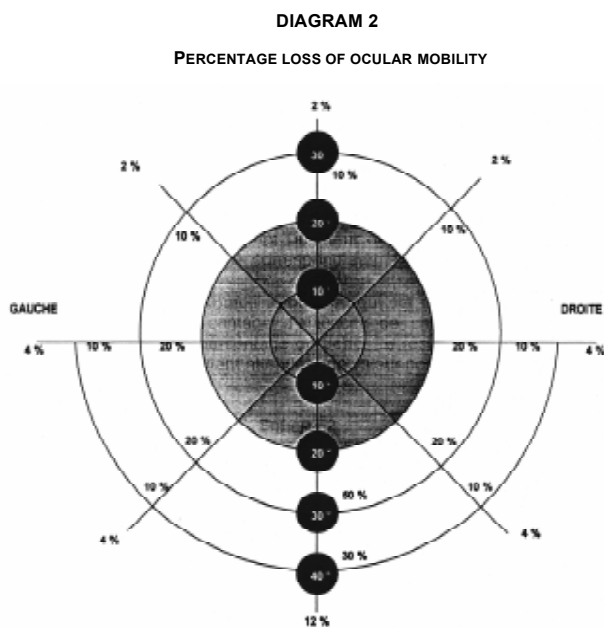
DIAGRAM 1  
VISUAL FIELDS



**C) Procedure to determine the retained percentage of ocular motility**

- The extent of the diplopia when the person looks in various directions is determined using the best correction possible (prism) comfortably tolerated and that is acceptable, but without coloured lenses.
- The evaluation is conducted using a small test light or Goldman perimeter III-4e stimulus at 330 mm or any campimeter at 1 m from the eye of the person.
- Results for image separation when the person looks in various directions are recorded on a visual field chart (Diagram 2) for each of the eight principal meridians.
- In the case of an impairment outside the central 20°, total percentage loss of ocular motility is calculated by adding the percentages of loss indicated in Diagram 2 corresponding to the separation of the 2 images as evaluated by the examination, up to a maximum of 92%.
- In the case of an impairment inside the central 20°, total percentage loss of ocular motility corresponds to the maximum of 92%.
- The retained percentage of ocular motility entered on the form to calculate the efficiency percentage of each eye in Step 2 is obtained by subtracting the percentage of loss from 100%.

The result is applied to the eye with the greatest impairment. The other eye is attributed a normal value, i.e., 100%.



- Loss of ocular motility
- Inside the central 20° equals 92%
- Outside the central 20° equals the sum of the percentages up to a maximum of 92% for the meridians where a separation of images has been noted

### STEP 2: Determination of the Percentage of Efficiency of Each Eye

	Retained %* of Visual Acuity	Retained %* of Visual Field	Retained %* of Ocular Mobility**	% of Efficiency of Eye
Right Eye	_____	X _____	X _____	= _____
Left Eye	_____	X _____	X _____	= _____

\* THE RETAINED PERCENTAGES ARE THOSE NOTED IN THE EXAMINATION OF THE 3 COMPONENTS AND CALCULATED IN STEP 1.

\*\* FOR CALCULATION PURPOSES, THE RETAINED PERCENTAGE OF OCULAR MOTILITY CALCULATED IN STEP 1 IS ONLY APPLIED TO THE MOST SERIOUSLY IMPAIRED EYE. THE OTHER EYE IS ASSIGNED AN OCULAR MOTILITY VALUE OF 100%.

### STEP 3: Determination of the Percentage of Visual Efficiency

% of Efficiency* of Better Eye	% of Efficiency* of Other Eye	% of Efficiency of Vision
( _____ X 3 )	+	= _____
4		

\* THE EFFICIENCY PERCENTAGES FOR EACH EYE ARE THOSE OBTAINED IN STEP 2.

---

#### STEP 4: Determination of the Percentage of Functional Loss of Vision

---

Normal Vision	% of Efficiency of Vision*	% of Functional Loss of Vision	
	100%	-	=

---

\* THE VISION EFFICIENCY PERCENTAGE IS THAT OBTAINED IN STEP 3.

For financial assistance purposes, the category of severity corresponds to the percentage of functional loss of vision. The result is rounded up to the nearest 0.5% or higher unit, with a maximum of 85%.

#### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situation described in Severity 0.5.
--	---

---

**SEVERITY 0.5** Inconvenience due to wearing a corrective device to provide normal vision. Financial aid in this category of severity is only awarded if

---

0.5%            the person was not wearing a corrective device prior to the criminal offence.

---

Inconvenience due to a permanent impairment to vision that cannot be fully corrected with a corrective device (glasses, prisms, contact lenses).

**SEVERITY**

**1 TO 85**

**1 TO 85%**            The category of severity corresponds to the extent of functional loss of vision as determined by an ophthalmologic evaluation. It varies from 1 to a maximum of 85.

---

## 4.2. ANCILLARY FUNCTIONS OF THE VISUAL SYSTEM

### Specific Guidelines

1. Loss of accommodation and photophobia experienced by a person with an aphakic eye are already included in the visual acuity calculation in Step 1A of 4.1. (see Retained Percentage of Central Visual Acuity) and are not eligible for a category of severity in this section.

2. Fusion anomalies and convergence insufficiencies experienced by a person diagnosed with ocular motility impairments are already included in the ocular motility calculation in Step 1C of 4.1. and are not eligible for a category of severity in this section.

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

**UNDER THE  
MINIMUM  
THRESHOLD**

After-effects of the permanent impairment are less than those resulting from the situations described in Severity 1.



---

Slight photosensitivity or photophobia requiring, among other things, the wearing of sunglasses, such as with maculopathy, or corneal, pupillary or ocular media impairment,

**or** Slight loss of accommodation;

**or** colour vision disorder;

**SEVERITY 1**   **or** Slight fusion anomaly or slight paralysis of convergence, such as  
**1%**                with decompensated, nonreducible, and occasionally symptomatic  
                     anterior heterophoria;

**or** Slight unilateral or bilateral intermittent lacrimation;

**or** Slight palpebral ptosis;

**or** Justification for therapeutic measures resulting in minor  
                     inconvenience such as having to take regular medication.

---

Moderate photophobia that requires, among other things, the wearing of sunglasses, such as with maculopathy, or corneal, pupillary, or ocular media impairment;

**or** Moderate or significant loss of unilateral or bilateral  
                     accommodation;

**SEVERITY 2**   **or** Moderate fusion anomaly or moderate paralysis of convergence, such  
**3%**                as with decompensated, nonreducible, and daily symptomatic anterior  
                     heterophoria;

**or** Paralysis of conjugate upward gaze;

**or** Frequent unilateral or bilateral lacrimation;

**or** Marked palpebral ptosis;

---

**or** Superficial punctate keratitis.

---

Significant photophobia, such as with nonreactive mydriasis;

**or** Complete paralysis of accommodation in one eye, such as with pseudophakia;

**SEVERITY 3**

**5%** **or** Lacrimation caused by complete stenosis of one inferior caniculus;

**or** Moderate keratitis requiring frequent lubrication.

---

Maximum photophobia, such as with the loss of the iris;

**or** Complete paralysis of accommodation in both eyes;

**or** Complete paralysis of convergence;

**SEVERITY 4** **or** Paralysis of conjugate downward or lateral gaze;

**10%**

**or** Severe and persistent unilateral or bilateral keratitis despite treatment;

**or** Lacrimation caused by complete stenosis of the inferior caniculi of both eyes.

---

## **5. FUNCTIONS OF THE AUDITORY SYSTEM**

The function of the auditory system is to put people in contact with the outside world by means of sound (words, music, background noise, etc.).

The functions of the auditory system are composed of 2 functional units.

### **5.1. Hearing**

### **5.2. Ancillary Functions of the Auditory System**

## EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. Balance disorders and understanding difficulties related to a cognitive disorder must not be evaluated using the rules provided in this unit but using the rules provided in the functional units “Clinical Pictures of Balance Disorders” and “Cognitive Aspect of Language”.
3. Specific guidelines for evaluating auditory impairments are given at the beginning of 5.1.

### 5.1. HEARING

#### Specific Guidelines

The evaluation is conducted in 3 steps:

#### STEP 1: Determination of the average hearing threshold for each ear (tonal audiometry) and of the factor of severity of the binaural impairment

##### A) Determination of the average hearing threshold for each ear (tonal audiometry)

The hearing threshold for each ear is evaluated by tonal audiometry without a hearing aid. The frequencies used are 500, 1,000, 2,000, and 4,000 hertz (Hz).

For calculation purposes, the maximum hearing threshold for a given frequency is set at 100 dB.

The average hearing threshold for each ear is obtained using the calculation method given below. For results above 25 dB, the average hearing threshold is rounded up or down to the nearest multiple of 5.

#### CALCULATION OF AVERAGE HEARING THRESHOLDS

---

	500 Hz	1,000 Hz	2,000 Hz	4,000 Hz		Average Hearing Threshold	Average	Rounded (dB)
Right								
Ear	_____	_____	_____	_____	=	_____ ÷ 4 =	_____	→ _____

Ear	<25	25	30	35	40	45	50	55	60	65	
≥70											
9	<25	NA	0.5	0.5	1	1.5	2.5	4.5	6.5	8	8.5
10	25	0.5	1.5	1.5	2	2.5	3.5	5.5	7.5	9	9.5
11.5	30	0.5	1.5	3	3.5	4	5	7	9	10.5	11
14	35	1	2	3.5	6	6.5	7.5	9.5	11.5	13	13.5

<b>40</b> 16.5	1.5	2.5	4	6.5	9	10	12	14	15.5	16
<b>45</b> 21.5	2.5	3.5	5	7.5	10	15	17	19	20.5	21
<b>50</b> 31.5	4.5	5.5	7	9.5	12	17	27	29	30.5	31
<b>55</b> 41.5	6.5	7.5	9	11.5	14	19	29	39	40.5	41
<b>60</b> 49	8	9	10.5	13	15.5	20.5	30.5	40.5	48	48.5
<b>65</b> 51.5	8.5	9.5	11	13.5	16	21	31	41	48.5	51
<b>≥70</b> 54	9	10	11.5	14	16.5	21.5	31.5	41.5	49	51.5

## STEP 2: Determination of auditory discrimination for each ear (vocal audiometry) and of the adjustment factor

The percentages of auditory discrimination for each ear are obtained by vocal audiometry and entered in the table below to obtain the adjustment factor.

### ADJUSTMENT FACTOR

% of Auditory Discrimination for Each Ear	90 to 100	70 to 89	50 to 69	
<50				
90 to 100	0	1	2	
70 to 89	1	2	3	4
50 to 69	2	3	4	5
<50	3	4	5	6

### STEP 3: Determination of the category of severity

The category of severity for auditory impairment is the sum of the factor of severity from Step 1 and the adjustment factor from Step 2.

Factor of Severity (Step 1)	Adjustment Factor (Step 2)	Category of Severity
_____	+	_____ =
_____		_____

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situation described in Severity 0.5.
--	---

---

<b>SEVERITY 0.5 TO 60</b>	Inconvenience due to a permanent hearing loss.
<b>0.5 TO 60%</b>	The category of severity corresponds to the extent of functional hearing loss determined by an audiological evaluation. It varies from 0.5 to a maximum of 60.

---

## 5.2. ANCILLARY FUNCTIONS OF THE AUDITORY SYSTEM

### CATEGORIES OF SEVERITY

---

Inconveniences experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situations described in Severity 1.
--	--

---

Frequent or intense tinnitus\* but with no significant effect on sleep;

**SEVERITY 1**

**2%**      **or** Medical necessity for preventive, palliative, or therapeutic measures that cause inconvenience, such as swimming forbidden because of a tympanic perforation.

---

Recurring otorrhea due to tympanic perforation;

**SEVERITY 2 or** Frequent irritation and infections, such as with external auditory canal stenosis;

**3%**

**or** Frequent, episodic exacerbations, such as with cholesteatoma.

---

**SEVERITY 3**      Tinnitus\* sufficiently frequent and intense to compromise sleep on a

**5%**      regular basis.

---

\* TINNITUS BEING A SUBJECTIVE PHENOMENA, IT IS CONSIDERED FOR FINANCIAL ASSISTANCE PURPOSES ONLY IF ITS OCCURRENCE, INTENSITY AND CONSEQUENCES HAVE REGULARLY BEEN DOCUMENTED SINCE THE CRIMINAL OFFENCE.

## 6. TASTE AND SMELL

Taste is the sensory function that provides people with information on the physical and chemical characteristics of food. It allows them to determine what is sweet, salty, bitter, or sour.

Smell is the sensory function that lets people distinguish odours. It determines whether odours are pleasant or unpleasant and helps people appreciate the flavour of food. In conjunction with the trigeminal system, it also provides a protection function by detecting potentially dangerous chemical substances.

Since they are closely related, taste and smell are considered as a single functional unit.



## EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. Evaluating taste includes semi-objective chemical testing of the 4 basic sensations: sweet, salty, bitter, and sour.
3. Evaluating smell includes subjective sniff tests complemented by the following semi-objective methods:
  - Verification of the olfacto-respiratory reflex by testing the reaction to strong odours that normally cause reflex blockage of inhalation
  - Verification of trigeminal sensitivity by testing the reaction to irritating substances (vinegar, ammonia)

## CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following situations:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as partial loss of taste or smell, are less than those resulting from the situation described in Severity 1.
<b>SEVERITY 1 3%</b>	Perception of unpleasant or inappropriate taste or odours (dysgueusia, cacosmia, parosmia) that may interfere with daily activities.
<b>SEVERITY 2 5%</b>	Total loss of one of both functions with partial or total retention of the other.

---

**SEVERITY 3**

**10%** Total loss of both functions: taste **and** smell.

---

**7. SKIN SENSITIVITY**

Skin sensitivity is the sensory function that puts people in contact with the outside world through skin contact. It allows them to explore the outside world and react to changes in the environment (warning and protection function).

Skin sensitivity is composed of 7 functional units, each representing a separate region of the body:

**7.1. Skin Sensitivity of Skull and Face****7.2. Skin Sensitivity of Neck****7.3. Skin Sensitivity of Trunk and Genital Organs****7.4. Skin Sensitivity of Right Upper Limb****7.5. Skin Sensitivity of Left Upper Limb****7.6. Skin Sensitivity of Right Lower Limb****7.7. Skin Sensitivity of Left Lower Limb****EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Skin sensitivity impairment resulting from paraplegia or quadriplegia must not be evaluated using the rules provided in this chapter but using to the rules provided in the functional unit “Clinical Pictures of Paraplegia and Quadriplegia”.

3° The anatomical boundaries used to separate contiguous parts of the body are the following:

► ► **Skull**

Region inside the normal, usual hairline. In the presence of baldness, the anatomical boundary corresponds to what would have been the normal hairline.

►► **Face**

Region defined by the anatomical boundaries of the skull and neck.

Lips area: Upper boundary is the base of the nose defined by the alae of the nose and the columella.

Lateral boundaries are the nasolabial creases

Lower boundary is the labiomental crease

►► **Neck**

Upper boundary: line following the lower part of the body of the mandible, continuing along the vertical rami to the temporomandibular joints and then along the normal usual hairline

Lower boundary: line beginning at the jugular notch, continuing along the upper edge of the clavicle to the mid-point and then to the C7 spinous process

►► **Trunk and Genital Organs**

Region defined by the anatomical boundaries of the neck, upper limbs, and lower limbs

►► **Upper Limb** (upper boundary)

Circular line beginning at the apex of the armpit, extending backwards and forwards, and ending at the mid-point of the clavicle

►► **Lower Limb** (upper boundary)

Line beginning at the median upper edge of the pubic symphysis, continuing obliquely to the antero-superior iliac spine, then along the upper edge of the iliac crest, and ending at the upper vertical boundary of the gluteal fold

## **7.1. SKIN SENSITIVITY OF SKULL AND FACE**

(Including the buccal cavity, the gums, and the teeth)

### **CATEGORIES OF SEVERITY**

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as a sensitivity impairment affecting an area of skin under 1 cm <sup>2</sup> on the skull or the face (not including lips area), are less than those resulting from the situation described in Severity 1.
--	---

---

Sensitivity impairment affecting an area:

for the entire skull and face: between 1 and 25 cm<sup>2</sup>;

**SEVERITY 1** or for the face: between 1 and 5 cm<sup>2</sup>;  
1%

or for the lips area between: less than 1 cm<sup>2</sup>;

or corresponding to one subdivision of the principal branches\* of a trigeminal nerve

---

Sensitivity impairment affecting an area:

for the entire skull and face: more than 25 cm<sup>2</sup>;

**SEVERITY 2** or for the face: greater than 5 cm<sup>2</sup> up to 15 cm<sup>2</sup>;  
3%

or for the lips area: between 1 and 5 cm<sup>2</sup>;

or corresponding to 2 subdivisions of the principal branches\* of a trigeminal nerve

---

Sensitivity impairment affecting an area:

for the face: greater than 15 cm<sup>2</sup> up to 25% of the entire surface;

**SEVERITY 3**

**6%**      **or** for the lips area: greater than 5 cm<sup>2</sup> up to 10 cm<sup>2</sup>;

**or** corresponding to more than 2 subdivisions of the principal  
branches\* of a trigeminal nerve

---

Sensitivity impairment affecting an area:

**SEVERITY 4**

**10%**

for the face: between 25% and 50% of the entire surface;

**or** for the lips area: greater than 10 cm<sup>2</sup>;

**or** corresponding to a unilateral impairment of an entire trigeminal  
nerve

---

**SEVERITY 4=5**  
the

Sensitivity impairment affecting an area greater than 50% of

**20%**

entire surface of the face.

---

\* THE 3 PRINCIPAL BRANCHES OF THE TRIGEMINAL NERVE ARE THE OPHTHALMIC, MAXILLARY, AND MANDIBULAR DIVISIONS.

## 7.2. SKIN SENSITIVITY OF NECK

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental  
suffering, pain, and other consequences - resulting from a permanent impairment

can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as a sensitivity impairment affecting an area of skin under 2 cm <sup>2</sup> , are less than those resulting from the situation described in Severity 1.
--	---

---

<b>SEVERITY 1 1%</b>	Sensitivity impairment affecting an area of skin equal to approximately 2 cm <sup>2</sup> to 10 cm <sup>2</sup> .
--------------------------	---

---

<b>SEVERITY 2 2%</b>	Sensitivity impairment affecting an area of skin equal to approximately 10 cm <sup>2</sup> to 25 cm <sup>2</sup> .
--------------------------	--

---

<b>SEVERITY 3 3%</b>	Sensitivity impairment affecting an area of skin equal to approximately 25 cm <sup>2</sup> or more up to 50% of the entire neck surface.
--------------------------	--

---

<b>SEVERITY 4 5%</b>	Sensitivity impairment affecting an area of skin greater than 50% of the entire neck surface.
--------------------------	---

---

### 7.3. SKIN SENSITIVITY OF TRUNK AND GENITAL ORGANS

#### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be

compared  
with those that would result from the situation with maximum impact among the  
following:

---

**UNDER THE  
MINIMUM  
THRESHOLD** After-effects of the permanent impairment, such as a sensitivity  
impairment affecting an area of skin under 5 cm<sup>2</sup> on the trunk or  
under 2 cm<sup>2</sup> on the breasts (only applies to women) or genital  
organs, are less than those resulting from the situations described  
in Severity 1.

---

Sensitivity impairment affecting an area of skin approximately equal  
to

**SEVERITY 1**

**1%** 5 cm<sup>2</sup> to 25 cm<sup>2</sup> on the trunk, not including the breasts (only  
applies to women) and genital organs;

**or** 2 cm<sup>2</sup> to 5 cm<sup>2</sup> on the breasts (only applies to women) or genital  
organs.

---

Sensitivity impairment affecting an area of skin approximately equal  
to

**SEVERITY 2**

**2%** 25 cm<sup>2</sup> to 100 cm<sup>2</sup> on the trunk, not including the breasts (only  
applies to women) and genital organs;

**or** 5 cm<sup>2</sup> to 25 cm<sup>2</sup> on the breasts (only applies to women) or genital  
organs.

---

Sensitivity impairment affecting an area of skin

**SEVERITY 3**

**4%** approximately equal to 100 cm<sup>2</sup> or more up to 25% of the entire  
surface of the trunk, not including the breasts (only applies to  
women) and genital organs;

or greater than 25 cm<sup>2</sup> on the breasts (only applies to women) or genital organs.

---

**SEVERITY 4**      Sensitivity impairment affecting an area of skin approximately equal  
**7%**              to 25% to 50% of the entire surface of the trunk.

---

**SEVERITY 5**      Sensitivity impairment affecting an area of skin greater than 50%  
of  
**10%**              the entire surface of the trunk.

---

#### 7.4. SKIN SENSITIVITY OF RIGHT UPPER LIMB

#### 7.5. SKIN SENSITIVITY OF LEFT UPPER LIMB

#### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

**UNDER THE  
MINIMUM  
THRESHOLD**      After-effects of the permanent impairment, such as a sensitivity impairment affecting an area of skin under 5 cm<sup>2</sup> on the upper limb or under 1 cm<sup>2</sup> on the hand, are less than those resulting from the situations described in Severity 1.

---

Sensitivity impairment affecting an area of skin approximately equal



to

**SEVERITY 1**

**1%** 5 cm<sup>2</sup> to 25 cm<sup>2</sup> on the upper limb, not including the hand;

**or** 1 cm<sup>2</sup> to 5 cm<sup>2</sup> on the hand.

---

Sensitivity impairment affecting an area of skin approximately equal to

**SEVERITY 2**

**3%** 25 cm<sup>2</sup> or more up to 25% of the entire surface of the upper limb, not including the hand;

**or** 5 cm<sup>2</sup> or more up to 25% of the entire surface of the hand.

---

Sensitivity impairment affecting an area of skin approximately equal to

**SEVERITY 3**

**5%** 25% to 50% of the entire surface of the upper limb, not including the hand;

**or** 25% to 50% of the entire surface of the hand.

---

Sensitivity impairment affecting an area of skin

**SEVERITY 4**

**8%** greater than 50% of the entire surface of the upper limb, not

including the hand;

**or** greater than 50% of the entire surface of the hand.

---

**SEVERITY 5** Sensitivity impairment affecting an area of skin greater than 50% of

**10%** the entire surface of the palm.

---

**7.6. SKIN SENSITIVITY OF RIGHT LOWER LIMB****7.7. SKIN SENSITIVITY OF LEFT LOWER LIMB****CATEGORIES OF SEVERITY**

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as a sensitivity impairment affecting an area of skin under 5 cm <sup>2</sup> on the lower limb or under 2 cm <sup>2</sup> on the sole of the foot, are less than those resulting from the situations described in Severity 1.
--	--

---

	Sensitivity impairment affecting an area of skin approximately equal to
<b>SEVERITY 1</b>	
<b>1%</b>	5 cm <sup>2</sup> to 25 cm <sup>2</sup> on the lower limb, not including the sole of the foot;
	<b>or</b> 2 cm <sup>2</sup> to 5 cm <sup>2</sup> on the sole of the foot.

---

	Sensitivity impairment affecting an area of skin approximately equal to
<b>SEVERITY 2</b>	
<b>2%</b>	25 cm <sup>2</sup> to 100 cm <sup>2</sup> on the lower limb, not including the sole of the foot;

---

or 5 cm<sup>2</sup> to 10 cm<sup>2</sup> on the sole of the foot.

---

Sensitivity impairment affecting an area of skin

**SEVERITY 3** greater than 100 cm<sup>2</sup> but less than 25% of the entire surface of the  
**4%** lower limb, not including the sole of the foot;

or greater than 10 cm<sup>2</sup> but less than 50% of the entire surface of the  
sole of the foot.

---

Sensitivity impairment affecting an area of skin approximately equal  
to

**SEVERITY 4**

**6%** 25% to 50% of the entire surface of the lower limb, not including  
the sole of the foot;

or 50% or more of the entire surface of the sole of the foot.

---

**SEVERITY 5** Sensitivity impairment affecting an area of skin greater than 50%  
of

**8%** the entire surface of a lower limb.

---

## 8. CLINICAL PICTURES OF BALANCE DISORDERS

Balance is the sensory function that enables a person to keep his or her body in a stable position when in motion or at rest and to maintain a steady gaze with respect to head movements. It is controlled by the central nervous system, which combines and processes the visual, vestibular, and proprioceptive information required for appropriate motor responses.

For financial assistance purposes, all impacts related to balance disorders are presented under this single functional unit.

## EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. Impacts on other functional units, such as locomotion impairments due to a balance disorder, are included in the categories of severity of this unit.

## CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

UNDER THE MINIMUM THRESHOLD
-----------------------------------

---

After-effects of the permanent impairment are less than those resulting from the situation described in Severity 1.
---

---

SEVERITY 1 2%
------------------

Regular but brief bouts of unsteadiness, dizziness, or vertigo that occur mainly during abrupt movements or changes of position but do not affect the ability to perform tasks of daily living.
---

Regular therapeutic measures that may cause side effects are justified.
---

---

SEVERITY 2 5%
------------------

Regular bouts of unsteadiness, dizziness, or vertigo that occur despite therapeutic measures, such as difficulty walking (sensation of drunkenness), feeling of insecurity on uneven ground, in a crowd, or in the dark.
--

The person can perform tasks of daily living but cannot take part in activities that could endanger his or her safety or that of others such as activities involving heights or ladders.
--

---

<b>SEVERITY 3</b> <b>15%</b>	Regular bouts of unsteadiness, dizziness, or vertigo that occur despite therapeutic measures and whose severity makes it impossible to drive a car safely.
---------------------------------	--

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<b>SEVERITY 4</b> <b>30%</b>	<p>Regular bouts of unsteadiness, dizziness, or vertigo that occur despite therapeutic measures and whose severity makes the surveillance or assistance of another person necessary to perform many tasks of daily living.</p> <p>The person is still capable of independently performing simple tasks of daily living such as doing household chores or taking care of personal hygiene.</p>
---------------------------------	---

---

<b>SEVERITY 5</b> <b>60%</b>	<p>Regular bouts of unsteadiness, dizziness, or vertigo that occur despite therapeutic measures and whose severity makes the surveillance or assistance of another person necessary to perform most tasks of daily living.</p> <p>The person is still capable of taking care of personal hygiene.</p>
---------------------------------	---

---

<b>SEVERITY 6</b> <b>100%</b>	<p>Regular bouts of unsteadiness, dizziness, or vertigo that occur despite therapeutic measures and whose severity makes it impossible to stay upright.</p> <p>The person is confined to bed or a wheelchair, either at home or in an institution.</p>
----------------------------------	--

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## 9. PHONATION

Phonation refers to the ability of mechanically producing vocal sounds that can be heard and understood and whose rate and flow can be maintained.

## EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. The evaluation must take into account audibility, intelligibility, and flow quality.
  - Audibility: Intensity of the voice
  - Intelligibility: Quality of articulation and phonetic links
  - Flow: Maintenance of rate and rhythm
3. Language disorders related to a cognitive impairment must not be evaluated using the rules provided in this chapter but using the rules provided in the functional unit “Cognitive Aspect of Language”.

## CATEGORIES OF SEVERITY

---

Inconveniences experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situations described in Severity 1.
--	--

---

<b>SEVERITY 1</b>	Minor but perceptible impairment to audibility, intelligibility, or flow;
<b>1%</b>	<b>or</b> Change in speech timbre.

---

Audibility: Voice intensity is diminished but is sufficient to allow normal conversation;

**SEVERITY 2**    **or** Intelligibility: Some difficulties and inaccuracies but articulation

**5%**            is adequate for understanding;

**or** Fluidity: Verbal flow is slow, hesitant, or interrupted but is adequate for normal conversation.

---

Audibility: Voice intensity quickly weakens. Close-up conversations are possible but difficult in noisy settings;

**SEVERITY 3**    **or** Intelligibility: Family and friends understand, but strangers find  
**10%**            it difficult to understand and often ask the person to repeat;

**or** Fluidity: Verbal flow is slow and hesitant enough to limit continuous speech to short periods.

---

Audibility: Voice intensity is very weak, like whispering. Telephone conversations are impossible;

**SEVERITY 4**    **or** Intelligibility: Articulation is limited to pronouncing short,  
**20%**            familiar words;

**or** Fluidity: Verbal flow is very slow and arduous. Isolated words and short sentences can be spoken but continuous speech cannot be maintained.

---

**SEVERITY 5**    Absence or almost total absence of vocal function.  
**30%**

Speech is inaudible or incomprehensible.

---

## 10. MIMIC

Mimic refers to the ability to produce facial expressions using neuromusculoskeletal structures.

## EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.

## CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

### UNDER THE MINIMUM THRESHOLD

After-effects of the permanent impairment are less than those resulting from the situations described in Severity 1.

---

### SEVERITY 1

muscle

1%

Ability to produce facial expressions is slightly impaired such as with a partial and minor impairment to a branch of the facial nerve, or an equivalent impairment resulting from the loss of mimic tissue;

or Occasional involuntary movements, such as facial synkinesia.

---

### SEVERITY 2

3%

Ability to produce facial expressions is impaired over an area equal to approximately one-quarter of the face such with a total impairment to a frontal or mandibular branch of the facial nerve, or with an equivalent impairment resulting from the loss of mimic muscle tissue;

or Frequent involuntary movements, such as facial synkinesia;



---

or Facial spasms.

---

<b>SEVERITY 3</b> <b>7%</b>	Ability to produce facial expressions is impaired over an area equal to approximately one-half of the face such as with a total unilateral impairment to a facial nerve or a partial bilateral impairment of the facial nerves, or an equivalent impairment resulting from the loss of mimic muscle tissue.
--------------------------------	---

---

<b>SEVERITY 4</b> <b>12%</b>	Ability to produce facial expressions is impaired over an area equal to approximately three-quarters of the face such as with a complete unilateral impairment to the facial nerve combined to a partial contra lateral impairment, or an equivalent impairment resulting from the loss of mimic muscle tissue.
---------------------------------	---

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<b>SEVERITY 5</b> <b>15%</b>	The ability to produce facial expressions is nonexistent or virtually nonexistent.
---------------------------------	--

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## 11. ABILITY TO MOVE AND MAINTAIN POSITION OF HEAD

The synergistic actions of anterior flexion, extension, lateral flexion and rotation of the neck make it possible to move and maintain the head in a stable position while performing numerous daily activities.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. The category of severity is determined by the situation with maximal impact, either the result of the overall weighted evaluation or any other situation described, including functional restrictions.
3. The overall weighted evaluation is performed in the event of a decrease of active mobilization.

a) The decrease in active mobilization is evaluated by measuring the maximum amplitudes of active movements obtained with optimal effort from the person being evaluated. The result must be consistent with the overall clinical evaluation. In the event of a discrepancy that cannot be explained with medically accepted knowledge, the passive movement measurement is used.

b) The normal limit of the amplitude of the movement is obtained by comparison with the equivalent contralateral movement, as required. When this cannot be done or when the contralateral movement is faulty, use conventional values generally accepted as normal for the age of the person.

c) For each movement, the importance of the loss is entered in the table. When, for a given movement, a result falls between 2 values, the closest value is used.

### OVERALL WEIGHTED EVALUATION

Active Mobilization of the Cervical Region						
	Anterior Flexion	Extension	Flexion to Left	Flexion to Right	Rotation to Left	Rotation to Right
Normal Limits (Normal $\pm$ a few degrees	0	0	0	0	0	0
Loss of approximately 25%	2	2	1	1	4	4
Loss of approximately 50%	6	6	3	3	8	8

<b>Loss of approximately 75%</b>		10	10	5	5	20	20	
<b>Loss of 90% or more</b>		15	15	10	10	25	25	

**Total Overall Weighted Evaluation = \_\_\_\_\_ Points**

## CATEGORIES OF SEVERITY

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

**UNDER THE MINIMUM THRESHOLD** After-effects of the permanent impairment, such as the loss of a few degrees in the amplitude of movements without significant functional impact, are less than those resulting from the situation described in Severity 1.

**SEVERITY 1 2%** The result of the overall evaluation of active mobilization capacity is between 1 and 10, indicating a slight difficulty with activities requiring moving and maintaining the position of the head.

The result of the overall evaluation of active mobilization capacity is between 11 and 20, indicating a moderate difficulty with activities requiring moving and maintaining the position of the head;

**SEVERITY 2**      **or** Regular and permanent inconveniences due to a medical necessity to avoid activities requiring

**4%**

- Extended periods of immobilization of the head and neck;

or

- Repetitive or frequent efforts that place significant strain on the neck.

---

The result of the overall evaluation of active mobilization capacity is between 21 and 40, indicating a significant difficulty with activities requiring moving and maintaining the position of the head;

**SEVERITY 3**

**8%**

**or** Regular and permanent inconveniences due to a medical necessity

- To avoid activities requiring repetitive or frequent efforts equivalent to handling loads of 5 to 10 kg.

---

**SEVERITY 4**      The result of the overall evaluation of active mobilization capacity

**15%**              is between 41 and 60, indicating a severe difficulty with activities

                         requiring moving and maintaining the position of the head.

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The result of the overall evaluation of active mobilization capacity

**SEVERITY 5**      is greater than 60.

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30%	Capacity to move or maintain the position of the head is nonexistent or virtually nonexistent.
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## 12. ABILITY TO MOVE AND MAINTAIN POSITION OF TRUNK

The synergistic actions of anterior flexion, extension, lateral flexion, and rotation of the dorsal, lumbar, and sacral regions make it possible to move and maintain the trunk in a stable position while performing numerous daily activities.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. Impacts on the ability to move and maintain the position of the trunk resulting from paraplegia or quadriplegia must not be evaluated using the rules provided in this unit but using the rules provided in the functional unit "Clinical Pictures of Paraplegia and Quadriplegia."
3. The category of severity is determined by the situation with maximal impact, either the result of the overall weighted evaluation or any other situation described, including functional restrictions.
4. The overall weighted evaluation is performed in the event of a decrease of active mobilization.
  - a) The decrease in active mobilization is evaluated by measuring the maximum amplitudes of active movements obtained with optimal effort from the person being evaluated. The result must be consistent with the overall clinical evaluation. In the event of a discrepancy that cannot be explained with medically accepted knowledge, the passive movement measurement is used.
  - b) The normal limit of the amplitude of the movement is obtained by comparison with the equivalent contralateral movement, as required. When this cannot be done or when the contralateral movement is faulty, use conventional values generally accepted as normal for the age of the person.
  - c) For each movement, the importance of the loss is entered in the table. When, for a given movement, a result falls between 2 values, the closest value is used.

## OVERALL WEIGHTED EVALUATION

Active Mobilization of the Trunk						
	Anterior Flexion	Extension	Flexion to Left	Flexion to Right	Rotation to Left	Rotation to Right
Normal Limits* (Normal $\pm$ a few degrees)	0	0	0	0	0	0
Loss of approximately 25%	5	2	2	2	2	2
Loss of approximately 50%	10	5	5	5	5	5
Loss of approximately 75%	15	8	8	8	8	8
Loss of 90% or more	25	12	12	12	12	12
Total Overall Weighted Evaluation = _____ Points						

## CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE</b>	After-effects of the permanent impairment, such as the loss of a few
<b>MINIMUM</b>	degrees in the amplitude of movements without significant functional
<b>THRESHOLD</b>	impact, are less than those resulting from the situation described in Severity 1.

---

<b>SEVERITY 1</b>	The result of the overall evaluation of active mobilization capacity
<b>2%</b>	is between 1 and 10, indicating a slight difficulty with activities requiring moving and maintaining the position of the trunk.

---

The result of the overall evaluation of active mobilization capacity is between 11 and 20, indicating a moderate difficulty with activities requiring moving and maintaining the position of the trunk;

or Regular and permanent inconveniences due to a medical necessity to avoid activities requiring

### SEVERITY 2

**4%** - Extended periods of immobilization of the trunk. Functional restrictions are sufficient to limit periods of uninterrupted driving to 1 or 2 hours;

or

- Repetitive or frequent efforts that place significant strain on the trunk.
- 

The result of the overall evaluation of active mobilization capacity is between 21 and 40, indicating a significant difficulty with activities requiring moving and maintaining the position of the trunk;

- or** Regular and permanent inconveniences due to a medical necessity to avoid activities requiring

**SEVERITY 3**

**8%**

- Extended periods of immobilization of the trunk. Functional restrictions are sufficient to limit periods of uninterrupted driving to less than one hour;

or

- Repetitive or frequent efforts equivalent to handling loads of 5 to 10 kg.
- 

The result of the overall evaluation of active mobilization capacity is between 41 and 60, indicating a severe difficulty with activities requiring moving and maintaining the 15% position of the trunk;

- SEVERITY 4** **or** Regular and permanent inconveniences due to a medical necessity to avoid activities requiring

**15%**

- Extended periods of immobilization of the trunk. Functional restrictions are sufficient to prevent or limit periods of uninterrupted driving to a few minutes.
- 

The result of the overall evaluation of active mobilization capacity is greater than 60.

**SEVERITY 5**

**30%**



Capacity to move or maintain the position of the trunk is nonexistent or virtually nonexistent.

---

### **13. ABILITY TO MOVE AND MAINTAIN POSITION OF UPPER LIMB**

The function of moving and maintaining the position of an upper limb, especially an hand\*, makes it possible to reach and move objects in the pericorporeal space. It also makes it possible to reach various parts of the body, notably for personal care and hygiene.

\* In the event of amputations, the distal extremity of the limb

This function is composed of two functional units.

#### **13.1. Ability to Move and Maintain Position of Right Upper Limb**

#### **13.2. Ability to Move and Maintain Position of Left Upper Limb**

### **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Impacts on the ability to move and maintain the position of an upper limb resulting from quadriplegia must not be evaluated using the rules provided in this unit but using the rules provided in the functional unit "Clinical Pictures of Paraplegia and Quadriplegia."
3. In the case of an amputation, "Manuel Dexterity" must also be evaluated.
4. The dominant limb shall be the limb most frequently used for daily activities, notably for writing.
5. The category of severity is determined by the situation with maximal impact, either the result of the overall weighted evaluation or any other situation described, including functional restrictions.
6. The overall weighted evaluation is performed in the event of a decrease of active mobilization.
  - a) The decrease in active mobilization is evaluated by measuring the maximum amplitudes of active movements obtained with optimal effort from the person being evaluated. The result must be consistent with the overall clinical evaluation. In the event of a discrepancy that cannot

be explained with medically accepted knowledge, the passive movement measurement is used.

b) The normal limit of the amplitude of the movement is obtained by comparison with the equivalent contralateral movement. When this cannot be done or when the contralateral movement is faulty, use conventional values generally accepted as normal for the age of the person.

c) For each movement, the importance of the loss is entered in the table.

— When the measure of the loss of amplitude of movement falls between 2 values, the closest value is used.

— When an examination indicates a decrease in both amplitude of the movement and muscle strength, the highest score is used.

## OVERALL WEIGHTED EVALUATION

		Active Mobilization							
		Shoulder					Elbow		
Muscle strength within normal limits (5/5)		Anterior Elevation	Extension	Abduction	Adduction	Internal Rotation	External Rotation	Flexion	Extention
Loss of Amplitude of Movements	Normal limits (Normal ± a few degrees)	0	0	0	0	0	0	0	0
	Loss of approximately 10%	1	0.5	1	0.5	1	0.5	1	1
	Loss of approximately 25%	4	1	4	1	2	0.5	9	5
	Loss of approximately 50%	10	2	10	2	4	2	20	10
	Loss of approximately 75%	15	3	15	3	5	3	30	26
	Loss of 90% or more	21	5	21	5	8	5	35	35
	Total ankylosis in normal position of function	44						30	
	Total ankylosis in faulty position	65						35	
Muscle Weakness	Complete active movement against moderate resistance (4/5)	4	1	4	1	2	0.5	9	5
	Complete active movement against gravity (3/5)	10	2	10	2	4	2	20	10
	Complete active movement with gravity eliminated (2/5)	15	3	15	3	5	3	30	26
	Nonexistent active movement or limited to palpable contractions	21	5	21	5	8	5	35	35
Total of Overall Weighted Evaluation =								Points	

**13.1. ABILITY TO MOVE AND MAINTAIN POSITION OF RIGHT UPPER LIMB****13.2. ABILITY TO MOVE AND MAINTAIN POSITION OF LEFT UPPER LIMB**

Non-dominant Limb: (ND)

Dominant Limb: (D)

**CATEGORIES OF SEVERITY**


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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE</b>  <b>MINIMUM</b>  <b>FUNCTIONAL</b>  <b>THRESHOLD</b>	After-effects of the permanent impairment, such as the loss of a few degrees in the amplitude of movements without significant impact, are less than those resulting from the situation described in Severity 1.
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---

<b>SEVERITY 1</b>  <b>ND 1%</b>  <b>D 1%</b>	The result of the overall evaluation of active mobilization capacity is between 0.5 and 3, indicating a very slight difficulty with activities requiring moving and maintaining the position of the upper limb.
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The result of the overall evaluation of active mobilization capacity is between 3.5 and 6, indicating a slight difficulty with activities requiring moving and maintaining the position of the upper limb;

<b>SEVERITY 2</b>  <b>ND 2%</b>  <b>D 2.5%</b>	<b>or</b> Regular and permanent inconveniences due to a medical necessity to avoid activities requiring repetitive or frequent efforts
--	--

- That place significant strain on the upper limb;

or

- Requiring the moving of heavy objects.

---

**SEVERITY 3**

**ND 4%**

**D 5%**

The result of the overall evaluation of active mobilization capacity is between 6.5 and 16, indicating a moderate difficulty with activities requiring moving and maintaining the position of the upper limb;

or Regular and permanent inconveniences due to a medical necessity to avoid activities requiring repetitive or frequent efforts

- Equivalent to moving loads of approximately 5 to 10 kg.

---

**SEVERITY 4**  
capacity

**ND 8%**

**D 10%**

The result of the overall evaluation of active mobilization capacity is between 16.5 and 36, indicating a significant difficulty with activities requiring moving and maintaining the position of the upper limb.

---

**SEVERITY 5**  
capacity

**ND 15%**

**D 18%**

the

The result of the overall evaluation of active mobilization capacity is between 36.5 and 59, indicating a very significant difficulty with activities requiring moving and maintaining the position of the upper limb.

---

**SEVERITY 6**  
capacity

**ND 20%**

activities

**D 24%**

The result of the overall evaluation of active mobilization capacity is between 60 and 89, indicating a severe difficulty with activities requiring moving and maintaining the position of the upper limb.

---

	Active mobilization capacity of the upper limb is nonexistent or
<b>SEVERITY 7</b>	virtually nonexistent.
<b>ND 24%</b>	
<b>D 30%</b>	The result of the overall evaluation of active mobilization
capacity	is 90 or more.

---

#### **14. MANUAL DEXTERITY (prehension and manipulation)**

The manual dexterity function refers to the prehension, manipulation, and release of objects. Fine dexterity allows for the quick or precise manipulation of small objects with the fingers while gross dexterity allows for the manipulation of larger objects with the whole hand.

Manual dexterity is composed of 2 functional units:

##### **14.1. Right Manual Dexterity**

##### **14.2. Left Manual Dexterity**

#### **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Impacts on manual dexterity resulting from quadriplegia must not be evaluated using the rules provided in this unit but using the rules provided in the functional unit "Clinical Pictures of Paraplegia and Quadriplegia."
3. Impacts resulting from an impairment to skin sensitivity of a hand must also be evaluated using the rules provided in the functional unit "Skin Sensitivity of Upper Limb."
4. The dominant limb shall be the limb most frequently used for daily activities, notably for writing.
5. The category of severity is determined by the situation with maximal impact, either the result of the overall weighted evaluation or any other situation described, including functional restrictions.

6. The overall weighted evaluation is performed in the event of a decrease of active mobilization.

1° The decrease in active mobilization is evaluated by measuring the maximum amplitudes of active movements obtained with optimal effort from the person being evaluated. The result must be consistent with the overall clinical evaluation. In the event of a discrepancy that cannot be explained with medically accepted knowledge, the passive movement measurement is used.

2° The normal limit of the amplitude of the movement is obtained by comparison with the equivalent contra lateral movement. When this cannot be done or when the contra lateral movement is faulty, use conventional values generally accepted as normal for the age of the person.

3° For each movement, the importance of the loss is entered in the tables provided.

4° The result of the overall weighted evaluation is the sum of the scores obtained in Tables A, B and C.

Table A: Fine and Power Grasp

Table B: Manipulation: Contribution of the Fingers

Table C: Manipulation: Contribution of the Wrist and Elbow/Forearm

— In Table C, when the result falls between 2 values, the closest value is used.

— In Tables B and C, when the examination indicates a decrease in both amplitude of the movement and muscle strength, the highest score is used.

**TABLE A**  
**FINE AND POWER GRASP**

The quality of the grasp is evaluated on the basis of precision, strength, and speed of execution in grasping, holding, and releasing objects.

▶▶ Slight difficulty	The quality of the grasp is slightly diminished but grasping remains possible and efficient without compensation by other parts of the hand.
▶▶ Difficult, but remains efficient	The quality of the grasp is diminished but grasping remains possible and efficient with synergistic compensation by other parts of the hand.
▶▶ Difficult, not very efficient	Despite synergistic compensation by other parts of the hand, the quality of the grasp is significantly diminished. However, the grasp retains a certain usefulness.
▶▶ Inefficient or impossible	Despite synergistic compensation by other parts of the hand, grasping is inefficient or impossible with this hand.

			Difficult		Inefficient or Impossible	
	Within Normal Limits	Slight Difficulty	Remains Efficient	Not Very Efficient		
Fine Grasp	<b>Bipulpar / Ungual</b> (sheet of paper / paper clip)	0	1	3	12	20
	<b>Tridigital</b> (pen)	0	1	3	12	20
	<b>Pollici-latérodigitale</b> (key)	0	1	3	12	20
Power Grasp	<b>Hook</b> (pail, briefcase)	0	1	3	12	20
	<b>Cylindrical / Spherical</b> (hammer / ball, bottle)	0	1	3	12	20
	<b>Directional</b> (screwdriver)	0	1	3	12	20

<b>Total of Table A =</b>	<b>Points</b>
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**TABLE B**  
**MANIPULATION: CONTRIBUTION OF FINGERS**

		Active Mobilization														
		Thumb*			Index Finger*			Middle Finger*			Ring Finger*			Little Finger*		
Loss of Amplitude of Movements	Muscle Strength (4 or 5/5)	IP	MP	CM	DIP	PIP	MP	DIP	PIP	MP	DIP	PIP	MP	DIP	PIP	MP
	Normal limits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Decrease in amplitude of movement, functional position maintained	6	6	6	1.5	1.5	0.75	2	2	1	1	1	0.5	1.5	1.5	0.75
	Total ankylosis in functional position	12	10	10	4	4	2	6	6	3	3	3	1.5	4	4	2
	Total ankylosis in incomplete or faulty position	20	12	12	8	4	3	10	6	4	5	3	2	8	4	3
Amputation		20	12	12	8	4	3	10	6	4	5	3	2	8	4	3
When the amputation of a phalanx is partial, the score used is the one indicated for the joint closest to the site of the amputation.																
In the case of the distal phalanx, no score is given if more than 50% of the normal length of the phalanx is preserved.																
Muscle Weakness (3/5 or less)		20	12	12	8	4	3	10	6	4	5	3	2	8	4	3
															Total of Table B = _____ Points	

\* IP: Interphalagial  
 PIP: Proximal Interphalangeal  
 DIP: Distal Interphalangeal  
 MP: Metacarpo-phalangeal  
 CM: Carpo-metacarpal

**TABLE C**

### MANIPULATION: CONTRIBUTION OF WRIST AND ELBOW/FOREARM

		Active Mobilization					
		Wrist				Elbow / Forearm	
Loss of Amplitude of Movements	Muscle strength within normal limits (5/5)	Flexion	Extension	Radial Deviation	Ulnar Deviation	Pronation	Supination
	Normal limits (Normal $\pm$ a few degrees)	0	0	0	0	0	0
	Loss of approximately 10%	2	2	0.5	0.5	2	2
	Loss of approximately 25%	5	5	1	2	3	3
	Loss of approximately 50%	10	10	3	4	8	8
	Loss of approximately 75%	15	18	5	5	15	15
	Loss of 90% or more	18	20	6	6	18	18
	Total ankylosis in functional position	50				36	
	Total ankylosis in faulty position	60				40	
Muscle Weakness	Complete active movement against moderate resistance (4/5)	5	5	1	2	3	3
	Complete active movement against gravity (3/5)	10	10	3	4	8	8
	Complete active movement with gravity removed (2/5)	15	18	5	5	15	15
	Nonexistent active movement or movement limited to palpable contractions	18	20	6	6	18	18
Total of Table C = _____ Points							

**14.1. RIGHT MANUAL DEXTERITY****14.2. LEFT MANUAL DEXTERITY**

Non-dominant Limb: (ND)

Dominant Limb: (D)

**CATEGORIES OF SEVERITY**


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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE</b>  <b>MINIMUM</b>  <b>FUNCTIONAL</b>  <b>THRESHOLD</b>	After-effects of the permanent impairment, such as the loss of a few degrees in the amplitude of movements without significant impact, are less than those resulting from the situation described in Severity 1.
---	--

---

<b>SEVERITY 1</b>  <b>ND 1%</b>  <b>D 1%</b>	The result of the overall evaluation of active mobilization capacity is between 0.5 and 6.5, indicating a very slight difficulty for activities requiring manual dexterity;  <b>or</b> Regular and permanent inconveniences due to the medical necessity to avoid exposure to cold such as with a vascular impairment like a Raynaud's phenomenon.
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<b>SEVERITY 2</b>  <b>ND 2%</b>	The result of the overall evaluation of active mobilization capacity is between 7 and 14.5, indicating a slight difficulty for
---------------------------------------	--

activities

**D 2.5%** requiring manual dexterity.

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**SEVERITY 3** The result of the overall evaluation of active mobilization capacity is between 15 and 29.5, indicating a moderate difficulty for activities requiring manual dexterity;  
**ND 4%**  
**D 6%**

**or** Clumsiness such as trembling or dysmetria that nevertheless allows the person to use the hand for personal care.

---

**SEVERITY 4** The result of the overall evaluation of active mobilization capacity is between 30 and 49.5, indicating a significant difficulty for activities requiring manual dexterity.  
**ND 6%**  
**D 8%**

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**SEVERITY 5** The result of the overall evaluation of active mobilization capacity is between 50 and 79.5, indicating a very significant difficulty for activities requiring manual dexterity.  
**ND 12%**  
**D 15%**

---

**SEVERITY 6** The result of the overall evaluation of active mobilization capacity is between 80 and 129.5, indicating a severe difficulty for activities requiring manual dexterity.  
**ND 18%**  
**D 22%**

---

**SEVERITY 7** The result of the overall evaluation of active mobilization capacity is between 130 and 199.5, indicating a very severe difficulty for activities requiring manual dexterity. Manual dexterity is limited to a minimum of useful activities.  
**ND 28%**  
**N 35%**

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<b>SEVERITY 8</b>	The result of the overall evaluation of active mobilization capacity
<b>ND 40%</b>	is 200 or more. Manual dexterity is nonexistent or virtually
<b>D 50%</b>	nonexistent. No useful or effective action possible.

---

## 15. LOCOMOTION

Locomotion is the capacity to move from place to place. It also allows people to adopt and change body positions. Locomotion is the result of the functional synergy between the two lower limbs, the pelvis, and the trunk.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. Impacts on locomotion resulting from paraplegia, quadriplegia, or balance disorders must not be evaluated using the rules provided in this unit but using the rules provided in the functional units "Clinical Pictures of Paraplegia and Quadriplegia" or "Clinical Pictures of Balance Disorders."
3. The term "efficiency" used in the categories of severity refers to the time it takes to perform the activity and the quality of the result.

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

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<b>UNDER THE MINIMUM</b>	After-effects of the permanent impairment, such as less than 1 cm difference in leg length or the loss of a few degrees of active
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**THRESHOLD** mobilization with no significant functional impact, are less than those resulting from the situations described in Severity 1.

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Locomotion capacity is slightly reduced.

**Limitations:** Walking at an ordinary pace, walking at a brisk pace, running, and performing complex movements are affected but remain efficient<sup>(1)</sup>, notably by changing certain normal movements.

For example, slight functional impact resulting from joint instability, patello-femoral syndrome, or a decrease in the amplitude of one or more hip, knee, or ankle movements.

**SEVERITY 1**  
**2%**

<sup>(1)</sup> **Efficient:** The time it takes to perform the activity and the quality of the result remain within normal limits.

**Restrictions:** The extent compares to such restrictions as those imposed by the need to wear

- A lift or corrective shoe insert to compensate for differences in leg lengths of 1 cm to 3.5 cm;
  - A custom-fitted shoe to compensate for a disfigurement of the foot;
  - Support stockings to satisfactorily control of circulatory disorders.
- 

Locomotion capacity is moderately reduced.

**Limitations:** Walking occurs with a limp, despite the use of a technical aid like a corrective shoe insert,

**or** Walking at a brisk pace or running is less efficient but remains possible;

**or** Negotiating changes in ground level, stairs, and uneven ground is less efficient<sup>(1)</sup>, but remains possible,

**or** Uninterrupted walking is limited to approximately 300 m to 500 m due to intermittent claudication;

**or** Complex movements like kneeling and crouching are less efficient but remain possible, notably by performing them more slowly and making changes to normal movements.

(1) **Less efficient:** Activity remains possible but takes more time to be performed OR the quality of the result is diminished.

**SEVERITY 2**

**6%**

**Restrictions:** The extent compares to such restrictions as those imposed by the need

- To wear a lift or corrective shoe insert to compensate for differences in leg lengths exceeding 3.5 cm;
- To wear a prosthesis or custom-fitted shoe because of the amputation of the 1st toe;
- To wear hinged knee brace, which is medically justified by symptomatic instability of the knee and necessary for performing demanding activities such as certain sports;
- To undergo medical or surgical treatments due to frequent, episodic exacerbations such as osteomyelitis relapses;

- To reduce locomotion activities due to circulatory problems that are poorly controlled despite therapeutic measures like with some cases of post-phlebitis syndrome.
- 

Locomotion capacity is significantly reduced.

**Limitations:** Walking at brisk pace or running is only possible over very short distances such as with an arthrodesis of one ankle;

**or** Negotiating changes in ground level, stairs, and uneven ground is only possible over very short distances;

**or** Uninterrupted walking is limited to approximately 120 m to 300 m due to intermittent claudication;

**SEVERITY 3**  
**12%**

**or** Complex movements like kneeling and crouching are inefficient or impossible.

**Restrictions:** The extent compares to such restrictions as those imposed by the need to wear

- A tibial-pedal prosthesis in the case of a neurological impairment with drop foot for example;
  - A hinged knee brace, which is medically justified by symptomatic instability of the knee and permanently necessary for performing all activities;
  - A prosthesis or custom-fitted shoe because of an amputation at the median point of a foot.
- 

Locomotion capacity is very significantly reduced.



**Limitations:** Walking at brisk pace or running is inefficient or impossible even over very short distances;

**SEVERITY 4**  
**20%**

**or** Uninterrupted walking is limited to approximately 75 m to 120 m due to intermittent claudication.

**Restrictions:** The extent compares to such restrictions as those imposed by the need to wear

- A prosthesis because of an amputation at the ankle.

---

Locomotion capacity is severely reduced.

**Limitations:** Uninterrupted walking is limited to under 75 m due to intermittent claudication,

**Restrictions:** The extent compares to such restrictions as those imposed by the need to wear

**SEVERITY 5**  
**30%**

- A femoral-pedal orthosis due to a severe impairment to the entire limb;
  - A prosthesis with patellar support due to an amputation below the knee;
  - A prosthesis due to an amputation at the median point of both feet or both ankles.
- 

Locomotion capacity is reduced to a minimum of useful activities.

**Limitations:** Moving about requires the use of 2 canes or 2 crutches.

Moving about out of doors may require the use of a walker or wheelchair.

<b>SEVERITY 6</b> 45%	<b>Restrictions:</b> The extent compares to such restrictions as those imposed by the need to wear
	<ul style="list-style-type: none"><li>- A prosthesis due to a disarticulation of a knee, an amputation of a limb at the thigh level, or an amputation below the knee not permitting the wearing of a prosthesis with patellar support;</li><li>- Prosthesis with patellar support due to amputation below the knee of both limbs.</li></ul>

---

Locomotion capacity is nonexistent or almost nonexistent.

<b>SEVERITY 7</b> 60%	<b>Limitations:</b> Moving about requires the use of a wheelchair.
	<b>Restrictions:</b> The extent compares to such restrictions as those imposed by the need to wear <ul style="list-style-type: none"><li>- Prosthesis due to amputation at the thigh of both limbs.</li></ul>

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## 16. PROTECTION PROVIDED BY THE SKULL

The protection provided by the skull helps maintain the integrity of the brain.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. The evaluation must take into consideration the extent of any inconvenience resulting from preventive restrictions made necessary by a permanent, unrepairable loss of continuity of the skull.

### CATEGORIES OF SEVERITY

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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

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<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as burr holes, are less than those resulting from the situation described in Severity 1.
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<b>SEVERITY 1 2%</b>	Preventive restrictions made necessary by a permanent loss of continuity of the skull such as an unrepaired section affecting an area equal to or greater than 3 cm <sup>2</sup> .
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## 17. PROTECTION PROVIDED BY THE RIB CAGE AND ABDOMINAL WALL

The protection provided by the rib cage and abdominal wall helps maintain the integrity of the contents of the thorax and abdomen.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. When the presence of hernia is noted, it may be incisional, inguinal, femoral, umbilical or epigastric.
3. Impacts on digestive or respiratory functions must not be evaluated using the rules provided in this chapter but using the rules provided in the functional units that specifically deal with the observed impacts.

### CATEGORIES OF SEVERITY

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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>  the	After-effects of the permanent impairment, such as a faulty consolidation of a rib or ribs with no functional impact or a repaired nonrecurrent hernia, are less than those resulting from situations described in Severity 1.
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<b>SEVERITY 1</b>  1%	Inconveniences resulting from the medical necessity of functional restrictions or treatments required by  - Defects in the abdominal wall such as a recurrent or surgically unrepairable readily reducible single hernia;  or  - A limited but surgically unrepairable defect in the rib cage such as exeresis, pseudoarthrosis, or abnormal consolidation of one rib.
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<b>SEVERITY 2</b>  2%	Inconveniences resulting from the medical necessity of functional restrictions or treatments required by  - Defects in the abdominal wall such as recurrent or surgically unrepairable readily reducible hernias;  or  - A significant, surgically unrepairable defect in the rib cage such
-----------------------------	---

as exeresis, pseudoarthrosis, or abnormal consolidation of several ribs.

---

**SEVERITY 3**  
5%  
Inconveniences resulting from the medical necessity of functional restrictions or treatments required by

- Defects in the abdominal wall such as recurrent or surgically unrepairable hard to reduce hernia(s).

---

**SEVERITY 4**  
7%  
Inconveniences resulting from the medical necessity of functional restrictions or treatments required by

- Defects in the abdominal wall such as recurrent or surgically unrepairable non reducible hernias.

---

## 18. NASOPHARYNGEAL RESPIRATION

Nasopharyngeal respiration, which is provided by the nose, sinuses, and pharynx, allows the passage, filtration, moistening, and heating of air.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situations described in Severity 1.
--	--

---

<b>SEVERITY 1</b>	Partial unilateral decrease in nasal air flow;
<b>1%</b>	<b>or</b> Local, unilateral irritant phenomena that may result, for example, from a perforation of the nasal septum or damage to the mucosa.

---

	Total unilateral or partial bilateral decrease in nasal air flow;
<b>SEVERITY 2</b>	<b>or</b> Local, bilateral irritant phenomena that may result, for example, from a perforation of the nasal septum or damage to the mucosa;
<b>2%</b>	<b>or</b> Need for medical treatments or follow-ups due to chronic, persistent sinus infections.

---

<b>SEVERITY 3</b>	Total bilateral nasal obstruction permanently requiring breathing through the mouth.
<b>5%</b>	

---

## 19. DIGESTIVE FUNCTIONS

Digestive functions enable people to use food to produce energy, to grow, and to keep their bodies functioning.

Digestive functions are composed of 4 functional units.

### 19.1. Ingestion (chewing and swallowing including prehension and salivation)

### 19.2. Digestion and Absorption

### 19.3. Excretion

## 19.4. Hepatic and Biliary Functions

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. Impacts on digestive functions resulting from paraplegia or quadriplegia must not be evaluated using the rules provided in this chapter but using the rules provided in the functional unit "Clinical Pictures of Paraplegia and Quadriplegia."
3. The table below specifies the relative degree of the terms used in the descriptions of the categories of severity describing the impairments of the hepatic and biliary functions as "slight", "moderate", or "severe". Depending on the circumstances, the evaluation of the functional impairment may be documented by any other appropriate specific examination.

Specific Evaluation Impairment Criteria	"Slight" Impairment	"Moderate" Impairment	"Severe"
<b>Bilirubin</b>	0 - 35	> 35 - 100	> 100
<b>Albumin</b>	> 35	25 - 35	< 25
<b>Ascites</b>	-	Medically controlled	Uncontrolled
<b>Neurological Signs</b>	-	Controlled or intermittent	Poorly controlled, severe

<b>Nutritional Status</b>		Excellent	Good	Poor
<b>INR*</b>		Normal	> 1.5 - 2.5	> 2.5

\* INTERNATIONAL NORMALIZED RATIO

## 19.1. INGESTION: Chewing and Swallowing Including Prehension and Salivation

### CATEGORIES OF SEVERITY

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

<b>UNDER THE</b>	After-effects of the permanent impairment, such as dental impairment
<b>MINIMUM</b>	or slight malocclusion with no impact on chewing, are less than
<b>THRESHOLD</b>	those resulting from the situations described in Severity 1.

Loss of one or more teeth with the possibility of correction using a fixed prosthesis or implants;

or Unreparable dental impairment sufficient to affect chewing;

**SEVERITY 1** or Area(s) of altered sensitivity sufficient to affect chewing;  
1%

or Hyposalivation or hypersalivation sufficient to affect chewing or



swallowing;

**or** Limitations to mouth opening, which nonetheless remains equal to or greater than 35 mm.

---

Loss of teeth with the possibility of correction using a removable prosthesis (including any related inconveniences), but not technically correctable with a fixed prosthesis or implants;

**or** Slight temporo-mandibular dysfunction sufficient to affect chewing;

**SEVERITY 2**

**2%**

**or** Malocclusion sufficient to affect chewing;

**or** Limitations to mouth opening, which nonetheless remains equal to or greater than 30 mm;

**or** Mild salivary incontinence.

---

Total edentation of one maxilla with the possibility of correction using a removable prosthesis (including any related inconveniences), but not technically correctable with implants;

**or** Moderate to severe temporo-mandibular dysfunction;

**SEVERITY 3**

**5%**

**or** Limitations to mouth opening, which nonetheless remains equal to or greater than 20 mm;

**or** Moderate to severe salivary incontinence;

**or** Medical necessity on a regular and permanent basis to follow a restrictive diet combined with medical treatments.

---

Total edentation of both maxillae with the possibility of correction using removable prostheses (including any related inconveniences),

but not technically correctable with implants;

**SEVERITY 4** or Limitations to mouth opening, which nonetheless remains equal to  
or

**10%** greater than 10 mm;

or Salivary and alimentary incontinence;

or Sufficient discomfort when chewing or swallowing to justify a soft diet (purees) on a permanent basis.

---

Total edentation of both maxillae, technically not correctable;

or Limitations to mouth opening, which is less than 10 mm;

or Sufficient discomfort on chewing or swallowing to justify a liquid  
**SEVERITY 5** diet on a permanent basis;

**25%**

or Necessity for artificial feeding on an intermittent basis combined with ongoing medical treatments or occasional surgical treatments;

or Medical necessity to perform serial dilations on a regular basis, which may cause severe functional discomfort.

---

**SEVERITY 6** The function is nonexistent or virtually nonexistent, making  
**40%** artificial feeding necessary on a permanent basis.

---

## 19.2. DIGESTION AND ABSORPTION

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental

suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situation described in Severity 1.
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---

<b>SEVERITY 1</b> 2%	Medical necessity on a regular and permanent basis to take medication to facilitate digestion or absorption, including possible side effects.
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<b>SEVERITY 2</b> 5%	Medical necessity on a regular and permanent basis to follow a restrictive diet combined with medical treatments.
-------------------------	---

---

<b>SEVERITY 3</b> 10%	Sufficient functional discomfort to affect nutritional status. The impairment is confirmed by clinical and laboratory testing and is associated with permanent weight loss of approximately 10% in comparison with prior weight or, according to circumstances, with the recommended weight for the age, sex, and body type;  or Medical necessity to undergo treatments due to episodic exacerbations such as one or 2 episodes a year of recurrent chronic pancreatitis.
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<b>SEVERITY 4</b>	Sufficient functional discomfort to affect nutritional status. The impairment is confirmed by clinical and laboratory testing and is associated with permanent weight loss of 15 20% to in comparison with prior weight or, according to circumstances, with the recommended weight for the age, sex, and body type;
-------------------	--

**25%**      **or** Medical necessity to undergo treatments due to frequent exacerbations such as 3 episodes or more a year of recurrent chronic pancreatitis;

**or** Medical necessity for intermittent artificial feeding combined with ongoing medical treatments and/or occasional surgical treatments.

---

**SEVERITY 5**      Sufficient functional discomfort to affect nutritional status. The impairment is confirmed by clinical and laboratory testing and is associated with permanent weight loss of 25% or more in comparison with prior weight or, according to circumstances, with the recommended weight for the age, sex, and body type;

**40%**

**or** Medical necessity on a permanent basis for artificial feeding combined with ongoing medical treatments and/or occasional surgical treatments.

---

**SEVERITY 6**      The function is nonexistent or virtually nonexistent, making intravenous feeding necessary on a permanent basis.

---

**50%**

### 19.3. EXCRETION

#### CATEGORIES OF SEVERITY

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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as the presence of non urgent diarrhea, are less than those resulting from the situation described in Severity 1.
<b>SEVERITY 1 2%</b>	Urgent diarrhea on a regular and permanent basis with an average frequency of approximately 1 to 2 times a day;  <b>or</b> Medical necessity on a regular and permanent basis to take medication to facilitate excretion, including possible side effects.
<b>SEVERITY 2 5%</b>	Urgent diarrhea on a regular and permanent basis with an average frequency of approximately 3 to 5 times a day;  <b>or</b> Manifestations of fecal incontinence (soiling) that justify the constant wearing of protection.
<b>SEVERITY 3 10%</b>	Urgent diarrhea on a regular and permanent basis with an average frequency over 5 times a day;  <b>or</b> Fecal incontinence of formed stools with an average frequency of 5 times or less a week.
<b>SEVERITY 4 35%</b>	Total fecal incontinence;  <b>or</b> Need for a permanent colostomy.
<b>SEVERITY 5 40%</b>	Need for a permanent ileostomy.

## 19.4. HEPATIC AND BILIARY FUNCTIONS

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as the presence of biochemical anomalies that have no clinical impact and require no special medical follow-up, are less than those resulting from the situation described in Severity 1.
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<b>SEVERITY 1 2%</b>	Medical necessity on a regular and permanent basis to take medication to facilitate hepatic and biliary functions, including possible side effects.
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<b>SEVERITY 2 5%</b>	"Slight" functional impairment according to specific evaluation criteria.
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---

<b>SEVERITY 3 10%</b>	<p>Sufficient functional discomfort to affect nutritional status. The impairment is confirmed by clinical and laboratory evaluations and is associated with permanent weight loss of approximately 10% in comparison with prior weight or, according to circumstances, with the recommended weight for the age, sex, and body type;</p> <p><b>or</b> Medical necessity to undergo treatments due to episodic exacerbations like recurrent cholangitis;</p> <p><b>or</b> Medical necessity on a permanent basis for serial dilations due to an impairment to the biliary tree.</p>
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“Moderate” functional impairment according to specific evaluation criteria;

**SEVERITY 4**      **or** Sufficient functional discomfort to affect nutritional status. The impairment is confirmed by clinical and laboratory testing and is

**25%**      associated with permanent weight loss of 15 to 20% in comparison with prior weight or, according to circumstances, with the recommended weight for the age, sex, and body type;

**or** Medical necessity to install an endoprosthesis with regular changes due to an impairment of the biliary tree.

---

“Severe” functional impairment according to specific evaluation criteria;

**SEVERITY 5**      **or** Sufficient functional discomfort to affect nutritional status. The impairment is confirmed by clinical and laboratory testing and is associated with permanent weight loss of 25% or more in comparison with prior weight or, according to circumstances, with the recommended weight for the age, sex, and body type;

**40%**

**or** Medical necessity for long-term percutaneous drainage.

---

## 20. CARDIO-RESPIRATORY FUNCTION

The cardiac and respiratory functions act together to oxygenate the blood and eliminate carbon dioxide so that people can produce energy and keep their bodies functioning.

The cardiac and respiratory functions are grouped under one functional unit.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.

2. Impacts on cardio-respiratory function resulting from quadriplegia must not be evaluated using the rules provided in this chapter but using the rules provided in the functional unit “Clinical Pictures of Paraplegia and Quadriplegia.”

3. Impacts on other functional units resulting from an impairment of the cardio-respiratory function must not be evaluated using the rules provided in this chapter but using the rules provided in the functional units that specifically deal with the observed impacts.

4. Endurance is the specific preferred criterion for overall evaluation of the cardio-respiratory function. Evaluations must be performed under optimal conditions, i.e., with maximum therapy. Depending on the circumstances, the impairment must be confirmed using one or more of the following tests:

#### **A) Evaluation of the cardiac function**

- Electrocardiogram with Holter if necessary
- Stress test
- Echocardiogram
- Any other specific examination appropriate to the circumstances

#### **B) Evaluation of the respiratory function**

The table below specifies the relative degree of the terms used in the descriptions of the categories of severity describing the impairments of the respiratory function as “moderate” “significant” or “severe.” Depending on the circumstances, the evaluation of the functional impairment may be documented by any other appropriate specific examination.

The VO<sub>2</sub>MAX measurement is the predominant criterion for evaluating the extent of functional loss. When the actual loss is clinically greater, the evaluation may be documented using the other parameters indicated in the table as well as any other specific examination such as radiological examinations or measurements of other pulmonary volumes by plethysmography.

---

<b>Parameter</b>	<b>Normal</b>	<b>Moderate</b>	<b>Signifiant</b>	<b>Severe</b>
	<b>Limits</b>	<b>Impairment</b>	<b>Impairment</b>	<b>Impairment</b>

---



<b>VO<sub>2</sub>MAX</b>	> 25 ml / (kg x min)	20 to 25 ml / (kg x min)	15 to 19 ml / (kg x min)	< 15 ml / (kg x min)
<b>FVC / predicted</b>	≥ 80%	60% to 79%	51% to 59%	≤ 50%
<b>DLC / predicted</b>	≥ 70%	60% to 69%	41% to 59%	≤ 40%

## CATEGORIES OF SEVERITY

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situations described in Severity 1.
--	--

Slight functional discomfort. However, endurance remains normal or almost normal.

**Respiratory:** Difficulty breathing due to partial pulmonary exeresis,  
or a parietal, diaphragm, or pleural impairment.

### SEVERITY 1 2%

Note: For a more significant functional impact, the category of severity is determined by respiratory function tests.



**Respiratory:** Inconveniences related to the presence of a permanent tracheotomy.

**SEVERITY 4**  
**20%**

**Cardiac:** Functional impairment documented by a positive maximum stress test at 5 met;

**or** Functional impairment documented by an ejection fraction of 30% to 39%.

---

Limited endurance capacity. Performing normal daily physical activities causes excessive fatigue, palpitations, dyspnea, or angina. The person remains comfortable at rest.

**Respiratory:** Abnormal and permanent dyspnea requiring stopping (after approximately 100 m) when walking at a normal pace on flat ground;

**SEVERITY 5**  
**30%**

**or** "Significant" impairment of the respiratory function documented by respiratory function tests.

**Cardiac:** Functional impairment documented by a positive maximum stress test at 4 mets;

**or** Functional impairment documented by an ejection fraction of 25% to 29%.

---

**Respiratory:** Abnormal and permanent dyspnea that occurs while performing daily activities that require little effort such as walking at a slow pace on flat ground;

**SEVERITY 6**  
**60%**

**or** "Severe" impairment of the respiratory function documented by respiratory function tests.

**Cardiac:** Functional impairment documented by a positive maximum stress test at 2 or 3 mets;

**or** Functional impairment documented by an ejection fraction of 20% to 24%.

---

Very limited endurance capacity. All physical activity causes an increase in clinical signs. The person is uncomfortable performing the least physical activity and is uncomfortable even at rest.

**SEVERITY 7**      **Respiratory:** Abnormal and permanent dyspnea with the least effort;  
**85%**

**or** Need for permanent oxygen therapy (15-18 hours/day).

**Cardiac:** Functional impairment documented by a positive maximum stress test at less than 2 mets;

**or** Functional impairment documented by an ejection fraction of less than 20%.

---

**SEVERITY 8**      Absence of spontaneous respiration and dependence on a respirator.  
**100%**

---

## 21. URINARY FUNCTIONS

The functions of the urinary tract is to eliminate metabolic waste from the body and control the concentrations of the various components of the blood and other body fluids.

Urinary functions are composed of 2 functional units.

### 21.1. Renal Function

### 21.2. Micturition

## EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.

2. Impacts on urinary functions resulting from paraplegia or quadriplegia must not be evaluated using the rules provided in this chapter but using the rules provided in the functional unit "Clinical Pictures of Paraplegia and Quadriplegia."

3. Impacts on other functional units resulting from complications due to high blood pressure must not be evaluated using the rules provided in this chapter but using the rules provided in the functional units that specifically deal with the observed impacts.

4. The measurement of creatinine clearance is the main criterion for documenting an impairment to the renal function. Depending on the circumstances, the evaluation of the functional impairment may be documented by any other appropriate specific examination such as renal scanning.

## 21.1. RENAL FUNCTION

### CATEGORIES OF SEVERITY

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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as biochemical or hematological anomalies with no significant clinical impacts, are less than those resulting from the situation described in Severity 1.
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<b>SEVERITY 1 2%</b>	Inconveniences related to the need on a regular and permanent basis to take medication due to high blood pressure, including possible side effects. Blood pressure is maintained at 160/90 or less with the treatment.
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Persistent high blood pressure, minima between 90 and 120, despite taking medication on a regular and permanent basis;

**or** Renal function diminished but remaining greater than 75% of normal;

**SEVERITY 2**

**5%** **or** Occasional exacerbations caused by high urinary tract infections (2 to 3 per year) despite treatments and medical follow-up;

**or** Preventive restrictions due to the relative risk represented by the shutdown or the loss of a kidney.

---

Persistent high blood pressure, minima greater than 120, despite taking medication on a regular and permanent basis;

**or** Renal function diminished but remaining between 50% and 75% of normal;

**SEVERITY 3**

**15%** **or** Frequent exacerbations caused by high urinary tract infections (6 to 12 per year) despite treatments and medical follow-up (such as with chronic pyelonephritis);

**or** Need for immunosuppressive treatments, including side effects, in the case of a kidney transplant.

---

**SEVERITY 4** Renal function diminished with clinical manifestations and a change

**30%** in general health. Retained renal function is less than 50% of normal.

---

**SEVERITY 5** Renal function diminished with clinical manifestations and a change  
**50%** in general health. Retained renal function is less than 25% of normal;

**or** Need for dialysis on a permanent basis.

---

Renal function diminished with a severe change in general health

<b>SEVERITY 6</b>	that is sufficient to confine the person to his or her room. The
<b>90%</b>	person is entirely or almost entirely dependent on others for performing most daily activities.

---

## 21.2. MICTURITION

### CATEGORIES OF SEVERITY

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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM clinical THRESHOLD</b>	After-effects of the permanent impairment, such as slight increase in frequency or duration of micturition with no significant impacts, are less than those resulting from the situation described in Severity 1.
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<b>SEVERITY 1</b>	Recurrent urinary tract infections despite medical treatments and follow-up.
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	Trouble with micturition severe enough to justify regular treatments or quarterly urethral dilations;
<b>SEVERITY 2</b>	
<b>5%</b>	<b>or</b> Urgent micturition or incontinence during coughing or exertion sufficient to require protection to be worn on a regular basis but insufficient to require regular use of diapers.





**22.1. Genital Sexual Activity****22.2. Procreation (this also refers to the ability to give birth)****22.3. Termination of Pregnancy****EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Impacts on genito-sexual functions resulting from paraplegia or quadriplegia must not be evaluated using the rules provided in this chapter but using the rules provided in the functional unit "Clinical Pictures of Paraplegia and Quadriplegia."

**22.1. GENITAL SEXUAL ACTIVITY****CATEGORIES OF SEVERITY**


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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situation described in Severity 1.
<b>SEVERITY 1</b> attenuated <b>1%</b>	Trouble performing genital sexual activities that may be by minor palliative measures such as the use of a lubricant.
<b>SEVERITY 2</b> <b>5%</b>	Clinical manifestations such as pain in women during sexual intercourse (dyspareunia) that make genital sexual activities more difficult;

---

with **or** Erectile dysfunction. Genital sexual activities remain possible  
 oral medication or measures such as intracavernous injections,  
 intraurethral suppositories, or vacuum pumps.

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<b>SEVERITY 3</b>	Need for a genital prosthesis in order to perform genital sexual
<b>10%</b>	activities.

---

<b>SEVERITY 4</b>	Genital sexual activities are impossible despite all treatment
<b>25%</b>	measures.

---

## 22.2. PROCREATION

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment are less than those resulting from the situation described in Severity 1.
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<b>SEVERITY 1</b>	Inconveniences related to the relative risk represented by the loss of a testicle or an ovary.
-------------------	--

**2%**

Note: financial assistance is only awarded if procreation was

possible at

the time of the criminal offence.

---

Ovulation difficult but possible with a specific medication such as a fertility drug;

**or** Woman's procreation function affected, but fertilization is still possible with a specialized medical procedure such as artificial insemination or in vitro fertilization;

**SEVERITY 2**      **or** Man's procreation function affected (e.g., retrograde ejaculation)

**5%**              but fertilization is still possible with a specialized medical procedure;

**or** Inconveniences related to the need for a cesarean section to give birth.

Note: This situation can only be accepted once, i.e., following the first birth.

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**SEVERITY 3**              Procreation is impossible despite all treatment measures.

**25%**

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## 22.3. TERMINATION OF PREGNANCY

### CATEGORIES OF SEVERITY

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After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>SEVERITY 1</b>	Loss of one embryo or fetus.
<b>8%</b>	

---

<b>SEVERITY 2</b>	Loss of more than one embryo or fetus.
<b>12%</b>	

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### 23. ENDOCRINE, HEMATOLOGICAL, IMMUNE, AND METABOLIC FUNCTIONS

The endocrine, hematological, immune, and metabolic functions play a role that has an impact on the functioning of the entire body.

#### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.

#### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

---

<b>UNDER THE MINIMUM THRESHOLD</b>	After-effects of the permanent impairment, such as biochemical or hematological anomalies with no significant clinical impact, are less than those resulting from the situations described in Severity 1.
--	---

---

Regular and permanent need

for medication, which may cause side effects;

**SEVERITY 1**

**2%**

**or**

to take preventive measures and action due to a risk of transmission of a viral infection or a risk of infection such as following splenectomy.

---

Slight impairment to general health with frequent exacerbations, fatigability, and a slight reduction of endurance;

**SEVERITY 2**

**5%**

**or** The regular and permanent need to receive one or several injections once or twice a day;

**or** The regular and permanent need to follow a restrictive diet combined with medical treatments.

---

Moderate impairment to general health with asthenia. The problem limits the ability to perform unaccustomed physical activities or physical activities requiring significant effort such as running or rapidly climbing a number of stairs. However, the person remains able to perform relatively demanding activities such as walking long distances or climbing 2 floors at a normal pace;

**SEVERITY 3**

**15%**

**or** Regular and permanent need to receive one or several injections more than twice a day.

---

Significant impairment to general health with asthenia. The problem limits the ability to perform many normal daily activities but the person remains able to perform moderate activities such as walking

**SEVERITY 4**

30%	at a normal pace or doing regular household chores, with the exception of heavy work.
<b>SEVERITY 5</b> 60%	Severe impairment to general health with asthenia. Endurance is limited to light activities such as certain essential daily activities like getting dressed, managing self care, and moving around the home.
<b>SEVERITY 6</b> 90%	Very severe impairment to general health with asthenia. The person is totally or almost totally dependent on another person to perform most daily activities and is practically confined to his or her room.

## 24. CLINICAL PICTURES OF PARAPLEGIA AND QUADRIPLEGIA

Paraplegia or quadriplegia resulting from a spinal cord injury has an impact on a number of bodily functions as well as a severe esthetic impact.

### EVALUATION RULES

1. See the provisions of Chapter III of the Regulation.
2. This chapter deals exclusively with the conditions of paraplegia or quadriplegia (neurological levels C1 to L5). All the impacts on any other functional unit resulting from paraplegia or quadriplegia are included in the categories of severity of this unit.
3. Esthetic impairment that results from changes to form and contours (e.g., atrophy, contractures) or from the use of technical devices or aids (e.g., orthosis, urethral catheter, wheelchair) are included in the categories of severity of this unit.
4. The preferred criterion for evaluating the impacts of paraplegia or quadriplegia on the performance of activities of daily living is residual functional potential. Motor level and functional potential are evaluated based on the criteria of the American Spinal Injury Association (ASIA) in "International Standards for Neurological and Functional Classification of Spinal Cord Injury, revised 1996."

5. For other medullary or radicular impairments, the impacts must be evaluated using the rules provided in the functional or esthetic units that specifically deal with the observed impacts, for example

- Medullary impairment at a neurological level under L5,
- Brown-Séquard syndrome, central medullary syndrome, anterior medullary syndrome,
- Cerebral impairment (hemiplegia),
- Peripheral nervous system impairment (compression of nerve roots, lumbar plexus impairment)

### CATEGORIES OF SEVERITY

---

After-effects experienced in daily life - loss of enjoyment of life, mental suffering, pain, and other consequences - resulting from a permanent impairment can

be compared with those that would result from the situation with maximum impact among the following:

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<b>SEVERITY 1</b> 75%	Functional potential is equivalent to a motor level between D8 and L5.
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<b>SEVERITY 2</b> 80%	Functional potential is equivalent to a motor level between D2 and D7.
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<b>SEVERITY 3</b> 85%	Functional potential is equivalent to a motor level of C8 or D1.
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<b>SEVERITY 4</b> 90%	Functional potential is equivalent to a motor level of C7.
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<b>SEVERITY 5</b>	Functional potential is equivalent to a motor level of C6.
<b>95%</b>	

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<b>SEVERITY 6</b>	Functional potential is equivalent to a motor level between C1 and
<b>100%</b>	C5.

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## **25. ESTHETIC**

Esthetic prejudice results from a deterioration in general appearance due to an impairment to the skin or to the form or contours of the body.

Esthetic is composed of eight units:

### **25.1. Esthetic of the Skull and Scalp**

### **25.2. Esthetic of the Face**

### **25.3. Esthetic of the Neck**

### **25.4. Esthetic of the Trunk and Genital Organs**

### **25.5. Esthetic of the Right Upper Limb**

### **25.6. Esthetic of the Left Upper Limb**

### **25.7. Esthetic of the Right Lower Limb**

### **25.8. Esthetic of the Left Lower Limb**

## **EVALUATION RULES**

1. See the provisions of Chapter III of the Regulation.
2. Esthetic prejudice that becomes apparent when performing a function (such as limping, salivary incontinence), or that results from the use of technical devices or aids (such as orthosis, prosthesis) must not be evaluated using the rules provided in this chapter. This dynamic component is already taken into consideration in the percentages awarded for the



categories of severity in each of the functional units that specifically deal with the observed impacts.

3. In paraplegia or quadriplegia, esthetic prejudice resulting from changes to form and contours (such as atrophy, contractures) or from the use of technical devices or aids (such as orthosis, urethral catheter, wheelchair) must not be evaluated using the rules provided in this chapter. This component is already taken into consideration in the percentages awarded in the categories of severity of the functional unit “Clinical Pictures of Paraplegia and Quadriplegia.”

4. Permanent esthetic impairment must not only be visible, it must be apparent, that is, it must be clearly visible at 50 cm. Any “apparent” impairment is taken into consideration despite the fact that it is normally hidden by clothing or hair.

5. The following 4 categories of impairment are the retained criteria for the evaluation:

‣‣ **Change in skin colour:** hypopigmentation or hyperpigmentation due to damage to the superficial dermis. The deep dermis is not damaged. Suppleness, elasticity, hydration, and pilosity are retained.

‣‣ **Flat scars:** linear or almost linear, well oriented in the same direction as natural skin creases, at the same level as the adjoining tissue and almost the same colour. They do not cause contractures or distortion of neighboring structures.

‣‣ **Faulty scars:** linear or plaques, misaligned or cross over a natural skin crease. They may be irregular, depressed, deeply adhering, retractile, keloidal, hypertrophic, or pigmented.

‣‣ **Change in shape and contours:** disfigurement, tissue loss, atrophy, or amputation.

6. The anatomical boundaries retained to separate contiguous parts of the body are the following:

‣‣ **Skull and Scalp:**

Region inside the normal, usual hairline. In the presence of baldness, the anatomical boundary corresponds to what would have been the normal hairline.

‣‣ **Face:**

Region defined by the anatomical boundaries of the skull and neck.

Fifteen (15) anatomical elements are used for the purposes of evaluating form and contours:

· Right half of forehead

- Left half of forehead
- Right orbit/eyelid
- Left orbit/eyelid
- Nose
- Right eye (visible part of the ocular globe)
- Left eye (visible part of the ocular globe)
- Right cheek
- Left cheek
- Mouth (visible part when open)
- Upper lip
- Lower lip
- Chin
- Right ear
- Left ear

► ► **Neck:**

Upper boundary: line following the lower part of the body of the mandible, continuing along the vertical rami to the temporomandibular joints and then along the normal usual hairline.

Lower boundary: line beginning at the jugular notch, continuing along the upper edge of the clavicle to the mid-point and then to the C7 spinous process.

► ► **Trunk and Genital Organs:**

Region defined by the anatomical boundaries of the neck, the upper limbs and the lower limbs

► ► **Upper Limb (upper boundary):**

Circular line beginning at the apex of the armpit, extending backwards and forwards, and ending at the mid-point of the clavicle.

►► **Lower Limb (upper boundary):**

Line beginning at the median upper edge of the pubic symphysis, continuing obliquely to the antero-superior iliac spine, then along the upper edge of the iliac crest, and ending at the upper vertical boundary of the gluteal fold.

For each esthetic unit, the category of severity is determined by the result of the overall weighted evaluation. The evaluation is conducted in 4 steps:

Step 1: Describe all esthetic impairments found during the clinical evaluation.

Step 2: For each category of impairment (permanent changes to skin colour, flat scars, faulty scars, and changes to form and contours), determine the description corresponding to the result of the clinical evaluation. Only one score may be assigned per category of impairment.

Step 3: Add the scores.

Step 4: Determine the category of severity based on the appropriate correlation table.

## 25.1. ESTHETIC OF THE SKULL AND SCALP

### OVERALL WEIGHTED EVALUATION

Changes of Skin Color	Flat Scars	Faulty Scars	Changes to Form and Contours, Non-Cicatricial Alopecia
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $< 15 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $< 2 \text{ cm}^2$	Total length is $< 10 \text{ cm}$	Linear, total length is $< 3 \text{ cm}$ and/or plaques, total area is $< 2 \text{ cm}^2$	Area of non-cicatricial alopecia, total area is $< 2 \text{ cm}^2$
0.5	0.5	0.5	0.5
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $\geq 15 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 2 \text{ cm}^2$ but $< 5 \text{ cm}^2$	Total length is $\geq 10 \text{ cm}$	Linear, total length is $\geq 3 \text{ cm}$ but $< 10 \text{ cm}$ and/or plaques, total area is $\geq 2 \text{ cm}^2$ but $< 5 \text{ cm}^2$	Area of non-cicatricial alopecia, total area is $\geq 2 \text{ cm}^2$ but $< 2 \text{ cm}^2$ and/or slight disfigurement of the skull
2	2	2	2
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 5 \text{ cm}^2$ but $< 25\%$ of the entire skull and scalp		Linear, total length is $\geq 10 \text{ cm}$ but $< 25 \text{ cm}$ and/or plaques, total area is $\geq 5 \text{ cm}^2$ but $< 15 \text{ cm}^2$	Area of non-cicatricial alopecia, total area is $\geq 5 \text{ cm}^2$ and/or moderate disfigurement of the skull
7		7	7
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25\%$ of the entire skull and scalp		Linear, total length is $\geq 25 \text{ cm}$ and/or plaques, total area is $\geq 15 \text{ cm}^2$ but $< 25\%$ of the entire skull and scalp	Significant disfigurement of the skull
20		20	20
		Extensive and unsightly scars, total area is $\geq 25\%$ of the entire skull and scalp	Severe and unsightly disfigurement affecting almost the entire skull
		40	40
Total Weighted Evaluation: _____ Points			

## 25.2. ESTHETIC OF THE FACE

### OVERALL WEIGHTED EVALUATION

Changes of Skin Color	Flat Scars	Faulty Scars	Changes to Form and Contours, Non-Cicatricial Alopecia
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $< 10 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $< 2 \text{ cm}^2$	Total length is $< 5 \text{ cm}$	Linear scars, total length is $< 2 \text{ cm}$ and/or plaques, total area is $< 1 \text{ cm}^2$	Slight disfigurement of 1 anatomical element*
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $\geq 10 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 2 \text{ cm}^2$ but $< 5 \text{ cm}^2$	Total length is $\geq 5 \text{ cm}$ but $< 20 \text{ cm}$	Linear scars, total length is $\geq 2 \text{ cm}$ but $< 5 \text{ cm}$ and/or plaques, total area is $\geq 1 \text{ cm}^2$ but $< 3 \text{ cm}^2$	Slight disfigurement of 2 or more anatomical elements* and/or moderate disfigurement of 1 anatomical element*
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 5 \text{ cm}^2$ but $< 10 \text{ cm}^2$	Total length is $\geq 20 \text{ cm}$	Linear scars, total length is $\geq 5 \text{ cm}$ but $< 15 \text{ cm}$ and/or plaques, total area is $\geq 3 \text{ cm}^2$ but $< 10 \text{ cm}^2$	Moderate disfigurement of 2 or more anatomical elements* and/or significant disfigurement of 1 anatomical element*
Area of color very different from neighboring skin, apparent at 3 m,  total area is $\geq 10 \text{ cm}^2$		Linear scars, total length is $\geq 15 \text{ cm}$ and/or plaques, total area is $\geq 10 \text{ cm}^2$ but $< 25\%$ of the entire face	Significant disfigurement of 2 or more anatomical elements*
		Extensive and conspicuous scars, total area is $\geq 25\%$ but $< 50\%$ of the entire face	Severe and unsightly disfigurement affecting approximately 50% of the face
		Extensive and unsightly scars corresponding to disfiguration	Deformation of almost the entire face corresponding to disfiguration
<b>*Note:</b> See point 7 of evaluation rules in this chapter for the list of anatomical elements to be evaluated.			
<b>Total Weighted Evaluation: _____ Points</b>			

## 25.3. ESTHETIC OF THE NECK

### OVERALL WEIGHTED EVALUATION

Changes of Skin Color	Flat Scars	Faulty Scars	Changes to Form and Contours, Non-Cicatricial Alopecia
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $< 10 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $< 2 \text{ cm}^2$	Total length is $< 5 \text{ cm}$	Linear scars, total length is $< 2 \text{ cm}$ and/or plaques, total area is $< 1 \text{ cm}^2$	Very slight disfigurement of the neck, apparent at 50 cm but not very apparent at 3 m
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $\geq 10 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 2 \text{ cm}^2$ but $< 5 \text{ cm}^2$	Total length is $\geq 5 \text{ cm}$ but $< 20 \text{ cm}$	Linear scars, total length is $\geq 2 \text{ cm}$ but $< 5 \text{ cm}$ and/or plaques, total area is $\geq 1 \text{ cm}^2$ but $< 3 \text{ cm}^2$	Slight disfigurement of the neck
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 5 \text{ cm}^2$ but $< 25\%$ of the entire neck	Total length is $\geq 20 \text{ cm}$	Linear scars, total length is $\geq 5 \text{ cm}$ but $< 15 \text{ cm}$ and/or plaques, total area is $\geq 3 \text{ cm}^2$ but $< 10 \text{ cm}^2$	Moderation disfigurement of the neck
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25\%$ of the entire neck		Linear scars, total length is $\geq 15 \text{ cm}$ and/or plaques, total area is $\geq 10 \text{ cm}^2$ but $< 25\%$ of the entire neck	Significant disfigurement of the neck
		Extensive and unsightly scars, total area is $\geq 25\%$ of the entire neck	Severe and unsightly disfigurement affecting almost the entire neck
Total Weighted Evaluation: _____ Points			

## OVERALL WEIGHTED EVALUATION

Changes of Skin Color to Form and Contours, Non-Cicatricial Alopecia	Flat Scars	Faulty Scars	Changes
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is			
< 10 cm <sup>2</sup>	}		

Total length is  
< 5 cm }

Linear scars, total length is < 2 cm }

Very slight disfigurement of the neck, apparent at  
50 cm but not very apparent at 3 m }

and/or	0.5	0.5	and/or	0.5	0.5
area of color very different from neighboring skin, apparent at 3 m, total area is					
< 2 cm <sup>2</sup>			plaques, total area is		
< 1 cm <sup>2</sup>					
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is					
Š 10 cm <sup>2</sup>	}				

Total length is  
Š 5 cm but < 20 cm }

Linear scars, total length is Š 2 cm but

< 5 cm }

Slight disfigurement of the neck }

and/or 2 2 and/or 2 2  
 area of color very different from neighboring skin, apparent at 3 m, total area is  
 Š 2 cm<sup>2</sup> but < 5 cm<sup>2</sup> plaques, total area is  
 Š 1 cm<sup>2</sup> but < 3 cm<sup>2</sup>  
 Area of color very different from neighboring skin, apparent at 3 m, total area is  
 Š 5 cm<sup>2</sup> but < 25% of the entire neck } Total length is  
 Š 20 cm } Linear scars, total length is Š 5 cm but  
 < 15 cm } Moderation disfigurement of the neck }

7

7 and/or

7

7

plaques, total area is

Š 3 cm<sup>2</sup> but < 10 cm<sup>2</sup>

Area of color very different from neighboring skin, apparent at 3 m, total area is

Š 25% of the entire neck }

Linear scars, total length is Š 15 cm } Significant disfigurement of the neck }

20 and/or

20

20

plaques, total area is

Š 10 cm<sup>2</sup> but < 25% of the entire neck

Extensive and unsightly scars, total area is Š 25% of the

entire neck } 40 Severe and unsightly disfigurement affecting almost the

entire neck } 40

Total Weighted Evaluation:

\_\_\_\_Points



## 25.4. ESTHETIC OF THE TRUNK AND GENITAL ORGANS

### OVERALL WEIGHTED EVALUATION

Changes of Skin Color	Flat Scars	Faulty Scars	Changes to Form and Contours, Non-Cicatricial Alopecia
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $< 25 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $< 5 \text{ cm}^2$	Total length is $< 10 \text{ cm}$	Linear scars, total length is $< 5 \text{ cm}$ and/or plaques, total area is $< 5 \text{ cm}^2$	Very slight disfigurement of the trunk, apparent at 50 cm but not very apparent at 3 m
0.5	0.5	0.5	0.5
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $\geq 25 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 5 \text{ cm}^2$ but $< 25 \text{ cm}^2$	Total length is $\geq 10 \text{ cm}$ but $< 25 \text{ cm}$	Linear scars, total length is $\geq 5 \text{ cm}$ but $< 10 \text{ cm}$ and/or plaques, total area is $\geq 5 \text{ cm}^2$ but $< 10 \text{ cm}^2$	Slight disfigurement of the trunk
2	2	2	2
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25 \text{ cm}^2$ but $< 25\%$ of the entire trunk	Total length is $\geq 25 \text{ cm}$	Linear scars, total length is $\geq 10 \text{ cm}$ but $< 25 \text{ cm}$ and/or plaques, total area is $\geq 10 \text{ cm}^2$ but $< 50 \text{ cm}^2$	Moderate disfigurement of the trunk and/or of the genital organs and/or of the breasts (woman only)
7	7	7	7
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25\%$ of the entire trunk		Linear scars, total length is $\geq 25 \text{ cm}$ and/or plaques, total area is $\geq 50 \text{ cm}^2$ but $< 25\%$ of the entire trunk	Significant disfigurement of the trunk and/or of the genital organs and/or of the breasts (woman only)
		20	20
		Extensive and unsightly scars, total area is $\geq 25\%$ but $< 50\%$ of the entire trunk	Severe disfigurement of the trunk and/or of the genital organs and/or of the breasts (woman only)
		40	40
		Extensive and unsightly scars, total area is $\geq 50\%$ of the entire trunk	Severe and unsightly disfigurement affecting almost the entire trunk
		80	80
Total Weighted Evaluation: ____ Points			

**25.5. ESTHETIC OF THE RIGHT UPPER LIMB****25.6. ESTHETIC OF THE LEFT UPPER LIMB**

## OVERALL WEIGHTED EVALUATION

Changes of Skin Color	Flat Scars	Faulty Scars	Changes to Form and Contours, Non-Cicatricial Alopecia
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $< 25 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $< 5 \text{ cm}^2$	Total length is $< 10 \text{ cm}$	Linear scars, total length is $< 3 \text{ cm}$ and/or plaques, total area is $< 2 \text{ cm}^2$	Very slight disfigurement of the trunk, apparent at 50 cm but not very apparent at 3 m
0.5	0.5	0.5	0.5
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $\geq 25 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 5 \text{ cm}^2$ but $< 25 \text{ cm}^2$	Total length is $\geq 10 \text{ cm}$ but $< 25 \text{ cm}$	Linear scars, total length is $\geq 3 \text{ cm}$ but $< 5 \text{ cm}$ and/or plaques, total area is $\geq 2 \text{ cm}^2$ but $< 5 \text{ cm}^2$	Slight disfigurement of the limb, such as an amputation of 1 or 2 phalanges
2	2	2	2
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25 \text{ cm}^2$ but $< 25\%$ of the entire limb	Total length is $\geq 25 \text{ cm}$	Linear scars, total length is $\geq 5 \text{ cm}$ but $< 15 \text{ cm}$ and/or plaques, total area is $\geq 5 \text{ cm}^2$ but $< 25 \text{ cm}^2$	Moderate disfigurement of the limb such as an amputation of 1 or 2 fingers, or 1 or 2 metacarpals
7	7	7	7
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25\%$ of the entire limb		Linear scars, total length is $\geq 15 \text{ cm}$ and/or plaques, total area is $\geq 25 \text{ cm}^2$ but $< 25\%$ of the entire limb	Significant disfigurement of the limb such as an amputation of more than 2 fingers or 2 metacarpals
20		20	20
		Extensive and unsightly scars, total area is $\geq 25\%$ but $< 50\%$ of the entire limb	Severe and unsightly disfigurement of the limb as amputation at the wrist or forearm
		40	40
		Extensive and unsightly scars, total area is $\geq 50\%$ of the entire limb	Severe and unsightly disfigurement of almost the entire limb such as the amputation at the arm
		80	80
Total Weighted Evaluation: _____ Points			

**25.7. ESTHETIC OF THE RIGHT LOWER LIMB****25.8. ESTHETIC OF THE LEFT LOWER LIMB**

## OVERALL WEIGHTED EVALUATION

Changes of Skin Color	Flat Scars	Faulty Scars	Changes to Form and Contours, Non-Cicatricial Alopecia
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $< 25 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $< 5 \text{ cm}^2$	Total length is $< 10 \text{ cm}$	Linear scars, total length is $< 5 \text{ cm}$ and/or plaques, total area is $< 5 \text{ cm}^2$	Very slight disfigurement of the limb, apparent at 50 cm but not very apparent at 3 m
0.5	0.5	0.5	0.5
Area of color slightly different from neighboring skin, apparent at 50 cm but not very apparent at 3 m, total area is $\geq 25 \text{ cm}^2$ and/or area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 5 \text{ cm}^2$ but $< 25 \text{ cm}^2$	Total length is $\geq 10 \text{ cm}$ but $< 25 \text{ cm}$	Linear scars, total length is $\geq 5 \text{ cm}$ but $< 10 \text{ cm}$ and/or plaques, total area is $\geq 5 \text{ cm}^2$ but $< 10 \text{ cm}^2$	Slight disfigurement of the limb, such as an amputation of 1 or 2 toes
2	2	2	2
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25 \text{ cm}^2$ but $< 25\%$ of the entire limb	Total length is $\geq 25 \text{ cm}$	Linear scars, total length is $\geq 10 \text{ cm}$ but $< 25 \text{ cm}$ and/or plaques, total area is $\geq 10 \text{ cm}^2$ but $< 50 \text{ cm}^2$	Moderate disfigurement of the limb such as an amputation of more than 2 toes
7	7	7	7
Area of color very different from neighboring skin, apparent at 3 m, total area is $\geq 25\%$ of the entire limb		Linear scars, total length is $\geq 25 \text{ cm}$ and/or plaques, total area is $\geq 50 \text{ cm}^2$ but $< 25\%$ of the entire limb	Significant disfigurement of the limb such as an amputation of a foot
20		20	20
		Extensive and unsightly scars, total area is $\geq 25\%$ but $< 50\%$ of the entire limb	Severe and unsightly disfigurement of almost the entire limb such as an amputation at ankle or lower leg
		40	40
		Extensive and unsightly scars, total area is $\geq 50\%$ of the entire limb	Severe and unsightly disfigurement of almost the entire limb such as the amputation at thigh
		80	80
Total Weighted Evaluation:: ____ Points			

## CATEGORIES OF SEVERITY

### Under the Minimum Threshold

After-effects of the permanent impairment, such as a scar that is barely visible and not apparent at 50 cm, are less than those resulting from the situation described in Severity 1.

#### CATEGORIES OF SEVERITY ACCORDING TO THE RESULT OF THE OVERALL WEIGHTED EVALUATION

	Under the Minimum Threshold	0.5 to 1	1.5 to 5	6 to 19	20 to 39	40 to 79	80 and over
	N/A*	SEVERITY 1	SEVERITY 2	SEVERITY 3	SEVERITY 4	SEVERITY 5	SEVERITY 6
25.1. Skull and Scalp	N/A	0.5%	1%	3%	5%		8%
25.2. Face	N/A	1%	3%	7%	15%	30%	50%
25.3. Neck	N/A	0.5%	1%	3%	5%		8%

<b>25.4.</b>								
<b>Trunk</b>								
<b>and</b>								
<b>Genital</b>								
<b>Organs</b>	N/A	0.5%	1%	3%	6%	9%	12%	
<hr/>								
<b>25.5.</b>								
<b>Right</b>								
<b>Upper</b>								
<b>Limb</b>	N/A	0.5%	1%	3%	6%	9%	12%	
<hr/>								
<b>25.6.</b>								
<b>Left</b>								
<b>Upper</b>								
<b>Limb</b>	N/A	0.5%	1%	3%	6%	9%	12%	
<hr/>								
<b>25.7.</b>								
<b>Right</b>								
<b>Lower</b>								
<b>Limb</b>	N/A	0.5%	1%	3%	6%	9%	12%	
<hr/>								
<b>25.8.</b>								
<b>Left</b>								
<b>Lower</b>								
<b>Limb</b>	N/A	0.5%	1%	3%	6%	9%	12%	
<hr/>								

(\*) Not applicable

**SCHEDULE II**

(s. 28)

**SCHEDULE OF INTERFERENCES WITH THE INTEGRITY**

Title I: Head and Neck

Title II: Face

Title III: Thorax

Title IV: Abdomen and Pelvic Contents

Title V: Spinal Column

Title VI: Right Upper Limb

Title VII: Left Upper Limb

Title VIII: Right Lower Limb

Title IX: Left Lower Limb

Title X: Psychic System

Title XI: Total Body Surface

Title XII: Complications

**Title I: Head and Neck****Severity Rating**

- **Burns** see Title XI: Surface
- **Contusions where skin is not broken** see Title XI: Surface
- **Sprains**  
Cervical sprain see Title V: Spinal Column
- **Fractures**

**Skull**

Fracture of calvarium without intracranial trauma	3
Fracture of calvarium with intracranial trauma	6
Fracture of base without intracranial trauma	4
Fracture of base with intracranial trauma	6

**Neck**

Cervical spine fracture	see Title V: Spinal Column	
Fracture of larynx and/or trachea		6

· **Dislocations without fracture**

Dislocation of cervical veterbrae	see Title V: Spinal Column	
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· **Wounds**

Trauma to the tympanum and/or eustachian tube	see Title II: Face	
Laryngeal and/or tracheal wound		3
Thyroid gland wound		3
Pharyngeal wound		3
Other head and neck wounds	see Title XI: Surface	

· **Intracranial trauma not associated with a skull fracture**

Concussion		
Mild craniocerebral trauma		
(loss of consciousness for less than 30 minutes with Glasgow		
Coma score of 13 or more and/or post-traumatic amnesia for less		
than 24 hours)		2
Moderate or severe craniocerebral trauma		4
Cerebral contusion or laceration		6
Intracranial hemorrhage		6
Subarachnoid hemorrhage, extradural or subdural hematoma		6
Trauma to the labyrinth		4

· **Cranial nerve damage**

Damage to the olfactory nerve (I)	4
Damage to the optic nerve (II) and/or visual pathways	4
Damage to the common motor ocular nerves (III)	4
Damage to the trochlear (pathetic) nerve (IV)	4

Damage to the trigeminal nerve (V)	4
Damage to the abducens nerve (VI)	4
Damage to the facial nerve (VII)	4
Damage to the auditory nerve (VIII)	4
Damage to the glossopharyngeal nerve (IX)	4
Damage to the vagal nerve (X)	4
Damage to the spinal nerve (XI)	4
Damage to the hypoglossal nerve (XII)	4

· **Blood vessel injuries**

Carotid artery injury	5
Injury of the internal jugular vein	5
Other injuries to vessels of the head and/or neck	4

· **Superficial trauma**

see Title XI: Surface

Cutaneous foreign body	see Title XI: Surface
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· **Mental disorders**

see Title X: Psychic System

**Title II: Face**

**Severity Rating**

· **Impairment of the eye and of its adjacent structures**

Burn to the eye and its adjacent structures	
	see Title XI: Surface
Burn to the cornea and/or conjunctival sac	2
Contusion of orbital tissue	1
Eyeball contusion	1
Foreign body in the cornea	1
Foreign body in the conjunctival sac	1
Eyelid tear with impairment of the lacrimal ducts	3
Eyelid tear without impairment of the lacrimal ducts	
	see Title XI: Surface
Choroidal and/or retinal detachment	5
Traumatic enucleation	6
Hemorrhage of the iris or ciliary body	4
Vitreous hemorrhage	4



Hemorrhage and rupture of the choroid	4
Retinal or preretinal hemorrhage	2
Subconjunctival hemorrhage	1
Perforation of the eyeball	6
Trauma to the eyeball	5
Orbital wound	4
Superficial trauma of the cornea	1
Superficial trauma of the conjunctiva	1
· <b>Burns</b>	
Burn to the mucous membrane of the mouth and/or pharynx	4
Burn to the eye	
see Impairment of the eye and of its adjacent structures	
Other burns	see Title XI: Surface
· <b>Contusions where skin is not broken</b>	
Eyeball contusion	
see Impairment of the eye and of its adjacent structures	
Other contusions	see Title XI: Surface
· <b>Foreign bodies</b>	
Foreign body in the ear	1
Foreign body in the mouth	1
Foreign body in the eye	
see Impairment of the eye and of its adjacent structures	
Cutaneous foreign bodies (superficial injury)	
	see Title XI: Surface
· <b>Sprains</b>	
Sprain (displacement) of the nasal septum cartilage	2
Maxillary sprain	2
· <b>Fractures</b>	
One or more broken teeth	2
Fracture of bones of the nose	3
Mandibule fracture	4
Fracture of the malar bone and/or maxilla	4
LeFort I-type fracture	4

LeFort II-type fracture	4
LeFort III-type fracture	5
Fracture of the orbital floor or lower orbital wall	4
Fracture of the palate and/or tooth sockets	3
Fracture of the orbit (excluding fractures of the upper wall or orbital floor)	3
· <b>Dislocation without fracture</b>	
Temporo-maxillary dislocation	3
· <b>Wounds</b>	
Trauma of the tympanum and/or the eustachian tube	3
Injury of the internal parts of the mouth, including the tongue	2
Eyelid wound with impairment of the lacrimal ducts see Impairment of the eye and of its adjacent structures	
Eyelid wound without impairment of the lacrimal ducts see Title XI: Surface	
Eyeball wound see Impairment of the eye and of its adjacent structures	
Penetrating orbital wound see Impairment of the eye and of its adjacent structures	
Other facial wounds see Title XI: Surface	
· <b>Nerve damage</b>	
Damage to superficial nerves of head and/or neck	2
Cranial nerve damage see Title I: Head and Neck	
· <b>Superficial injuries</b> see Title XI: Surface	
Cutaneous foreign bodies see Title XI: Surface	

### Title III: Thorax

#### Severity Rating

· <b>Burns</b>	
Internal burn of the larynx, trachea or lung	4
Other burns see Title XI: Surface	

· **Contusions where skin is not broken**

see Title XI: Surface

· **Foreign bodies**

Foreign body in the respiratory apparatus, excluding the lung 4

Foreign body in the lung 6

Cutaneous foreign bodies (superficial injury)

see Title XI: Surface

· **Sprains**

Sprain of the chondrocostal articulation 3

Sprain of the chondrosternal articulation 3

Thoracic sprain see Title V: Spinal Column

· **Fractures**

Rib fracture

Fracture of 1 or 2 ribs 3

Fracture of three or more ribs 4

Flail chest-type fracture 6

Sternum fracture 4

· **Dislocations without fracture**

Sternoclavicular dislocation 4

· **Wounds**

see Title XI: Surface

· **Internal chest injuries**

Hemothorax 4

Pneumohemothorax 4

Pneumothorax 4

Acute myocardial infarction 6

Trauma of the heart 6

Pulmonary contusion with or without pleural effusion 3

Trauma of the lung with penetrating chest wound 6

Trauma of the diaphragm 6

Trauma of another intrathoracic organ

(bronchi, oesophagus, pleura or thymus) 6

· **Nerve damage**

Trauma of one or more nerves of the trunk 4

· **Blood vessel damage**

Damage to the thoracic aorta 6

Damage to the brachiocephalic artery and/or subclavian artery 6

Damage to the superior vena cava 6

Damage to the brachiocephalic vein and/or subclavian vein 6

Damage to pulmonary vessels (artery and/or vein) 6

Damage to other thoracic blood vessels (intercostal or thoracic) 4

· **Superficial injuries** see Title XI: Surface

Cutaneous foreign bodies see Title XI: Surface

**Title IV: Abdomen and Pelvic Contents**

**Severity Rating**

· **Burns** see Title XI: Surface

· **Contusions where skin is not broken**  
see Title XI: Surface

· **Foreign bodies**

Foreign body in the digestive apparatus 4

Cutaneous foreign body (superficial injury)  
see Title XI: Surface

· **Sprains**

Back and/or lumbar sprain  
see Title V: Spinal Column

· **Pregnancy and childbirth**

Premature delivery or miscarriage 6

Pregnancy complication 5

· **Dislocations**

Dislocation in the pelvic region

see Titles VIII and IX: Lower Limbs

· **Wounds**

see Title XI: Surface

· **Injury to internal organs of the abdomen and pelvis**

Damage to the stomach	4
Damage to the small intestine	4
Damage to the large intestine and/or rectum	4
Damage to the pancreas	4
Damage to the liver	4
Damage to the spleen	4
Damage to the kidney	4
Damage to the bladder and/or to the urethra	4
Damage to the ureter	4
Damage to internal genital organs	4
Damage to other intra-abdominal organs (gall bladder, cystic ducts, peritoneum, adrenal gland)	4

· **Damage to external genital organs**

Amputation of the penis	6
Amputation of the testicle(s)	6
Vaginal injury	3
Other wounds of the external genital organs	

see Title XI: Surface

· **Abdominal wall, inguinal or femoral trauma**

Inguinal or femoral hernia	4
Epigastric or umbilical hernia	4

· **Blood vessel damage**

Damage to the abdominal aorta	6
Damage to the inferior vena cava	6
Damage to the celiac trunk and/or mesenteric arteries	6
Damage to the portal vein and/or splenic vein	6
Damage to renal blood vessels	6
Damage to iliac blood vessels	6

· **Superficial injuries**

see Title XI: Surface

Cutaneous foreign bodies

see Title XI: Surface

**Title V: Spinal Column**

	<b>Severity Rating</b>
<b>· Sprains</b>	
Cervical or cervicothoracic sprain	
Cervical sprain without objective clinical sign (cervicalgia, WAD I )	1
Cervical sprain with musculoskeletal signs (WAD II )	2
Cervical sprain with neurological signs (WAD III )	4
Thoracic or thoracolumbar sprain	
Thoracic or thoracolumbar sprain without objective clinical sign (dorsalgia)	1
Thoracic or thoracolumbar sprain with musculoskeletal signs	2
Thoracic or thoracolumbar sprain with neurological signs	4
Lumbar or lumbosacral sprain	
Lumbar or lumbosacral sprain without objective clinical sign (lumbago)	1
Lumbar or lumbosacral sprain with musculoskeletal signs	2
Lumbar or lumbosacral sprain with neurological signs	4
Sacral sprain	2
Coccygeal sprain	2
<b>· Fractures</b>	
<b>Cervical spine</b>	
Fracture of one or more cervical vertebrae without neurological lesion	5
Fracture of one or more cervical vertebrae with neurological lesion	6
<b>Thoracic spine</b>	
Fracture of one or more thoracic vertebrae without neurological lesion	4
Fracture of one or more thoracic vertebrae with neurological lesion	6
<b>Lumbar and sacral spine</b>	
Fracture of one or more lumbar vertebrae without neurological lesion	5
Fracture of one or more lumbar vertebrae with neurological lesion	6
Fracture of the sacrum and/or coccyx without neurological lesion	4
Fracture of the sacrum and/or coccyx with neurological lesion	6

· <b>Dislocations without fracture</b>	
Dislocation of one cervical vertebra	5
Dislocation of one thoracic and/or lumbar vertebra	5
· <b>Isolated injury to the spinal cord</b>	
Spinal cord injury of the cervical spine without vertebral lesion	6
Spinal cord injury of the thoracic spine without vertebral lesion	6
Spinal cord injury of the lumbar spine without vertebral lesion	6
Spinal cord injury of the sacral spine without vertebral lesion	6
· <b>Damage to the roots and rachidian plexus</b>	
Damage to one or more cervical roots	4
Damage to one or more thoracic roots	4
Damage to one or more lumbar roots	4
Damage to one or more sacral roots	4
Damage to the brachial plexus	6
Damage to the lumbosacral plexus	6
· <b>Other impairments of the spine</b>	
Herniated cervical disc	5
Herniated thoracic, lumbar or lumbosacral disc	5
Acquired spondylolisthesis	4

**Title VI: Right Upper Limb**

**Title VII: Left Upper Limb**

	<b>Severity Rating</b>
· <b>Amputations</b>	
Amputation of a thumb	5
Amputation of finger(s) other than the thumb	5
Amputation of the arm or hand (excluding the isolated amputation of finger(s) or thumb)	6
· <b>Musculotendinous impairment</b>	
Rotator cuff syndrome	3
Rupture of the rotator cuff	4
Tendinitis of the elbow	3
Tendinitis of the wrist	3

· <b>Burns</b>	see Title XI: Surface	
· <b>Contusions where skin is not broken</b>	see Title XI: Surface	
· <b>Sprains</b>		
Acromioclavicular sprain		3
Shoulder sprain		3
Elbow sprain		3
Wrist sprain		3
Hand sprain		2
· <b>Fractures</b>		
Clavicle fracture		4
Scapula fracture		4
Fracture of the upper epiphysis of the humerus		5
Diaphyseal fracture of the humerus		4
Inferior epiphyseal fracture of the humerus		5
Superior epiphyseal fracture of the radius and/or ulna		5
Diaphyseal fracture of the radius and/or ulna		4
Inferior epiphyseal fracture of the radius and/or ulna		5
Fracture of the carpus		4
Fracture of one or more metacarpals		4
Fracture of one or more phalanges of the fingers		3
· <b>Dislocations without fracture</b>		
Shoulder dislocation		4
Elbow dislocation		4
Dislocation of the wrist		4
Finger dislocation (one or more)		3
· <b>Wounds</b>		
Traumatic arthrotomy of the elbow		4
Wound(s) without damage to tendons	see Title XI: Surface	
Wound(s) to arm, excluding wrist and hand, with damage to tendons		4
Wound(s) to wrist, hand and/or fingers with damage to tendons		5
· <b>Nerve damage</b>		



Damage to the circumflex nerve	4
Damage to the median nerve	4
Damage to the ulnar nerve	4
Damage to the radial nerve	4
Damage to the musculocutaneous nerve of the arm	3
Damage to the cutaneous nerves of the arm	3
Damage to the collateral palmar nerves (digital nerves)	3

· **Blood vessel damage**

Damage to the blood vessels in the arm (axillary, brachial, radial, cubital)	4
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· **Superficial injuries**

see Title XI: Surface

Cutaneous foreign bodies	see Title XI: Surface
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**Title VIII: Right Lower Limb**

**Title IX: Left Lower Limb**

**Severity Rating**

· **Amputations**

Amputation of toes	4
Amputation of the leg, excluding the isolated amputation of toe(s)	6

· **Musculotendinous impairment**

Tendinitis of the hip	3
Tendinitis of the knee	3
Tendinitis of the ankle and/or foot	3

· **Impairment of menisci**

Tear of one or more menisci of the knee	3
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· **Burns**

see Title XI: Surface

· **Contusions where skin is not broken**

see Title XI: Surface

· **Sprains**

Hip sprain	3
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Knee sprain	3
Ankle sprain	3
Foot sprain	2
Sacroiliac sprain	3
Pelvic sprain (pubic symphysis)	3

· **Fractures**

Fracture of the acetabulum	5
Fracture of the pubis	4
Fracture of the ilium and/or ischium	4
Multiple fractures of the pelvis	5
Fracture of femoral neck	5
Diaphyseal fracture of the femur	5
Inferior epiphyseal fracture of the femur	5
Fracture of the patella	4
Superior epiphyseal fracture of the tibia and/or fibula	5
Diaphyseal fracture of the tibia and/or fibula	4
Ankle fracture	4
Calcaneal fracture	4
Fracture of the talus	4
Fractures of other bones of the tarsus and/or metatarsus	4
Fracture of one or more phalanges of the toes	3

· **Dislocations without fracture**

Dislocation in the pelvis	4
Dislocation of the hip	5
Dislocation of the patella	3
Dislocation of the knee	6
Dislocation of the ankle	4
Dislocation of the foot	3

· **Wounds**

Traumatic arthrotomy of the knee	4
Traumatic arthrotomy of the ankle	4
Leg wound, without damage to tendons	see Title XI: Surface
Leg wound, with damage to tendons	4

· **Nerve damage**

Damage to the sciatic nerve	5
Damage to the crural nerve	4
Damage to the posterior tibial nerve	4
Damage to the common fibular nerve	4
Damage to the cutaneous nerves of the leg	3

· **Blood vessel damage**

Damage to the common and/or superficial femoral artery	6
Damage to the femoral and/or saphenous veins	4
Damage to popliteal blood vessels	4
Damage to tibial blood vessels	4

· **Superficial injuries**

see Title XI: Surface

Cutaneous foreign bodies

see Title XI: Surface

**Title X: Psychic System\***

**Severity Rating**

Anxiety	2
Reactive depression	4
Acute reactive state resulting from a difficult situation	4
Neurosis or psychoneurosis	4

\* FOR PSYCHIC SYSTEM COMPLICATIONS RESULTING FROM AN INTERFERENCE WITH THE INTEGRITY, SEE TITLE 12: COMPLICATIONS

**Title XI: Total Body Surface**

**Severity Rating**

· **Burns**

**Head, face and neck**

Burn to the cornea or conjunctival sac	see Title II: Face
Unspecified burn to the eye and its adjacent structures	2
Burn to the eyelid and/or periocular region	2
First-degree burn to the head and/or neck	2
Second-degree burn to the head and/or neck	3

Deep second-degree burn to the head and/or neck	4
Third-degree burn to the head and/or neck	5
Internal burn to the larynx, trachea and/or lung	
see Title III: Thorax	

**Trunk**

First-degree burn to the trunk	2
Second-degree burn to the trunk	3
Deep second-degree burn to the trunk	4
Third-degree burn to the trunk	5

**Arm**

First-degree burn to an arm	2
Second-degree burn to an arm	3
Deep second-degree burn to an arm	4
Third-degree burn to an arm	5

**Leg**

First-degree burn to a leg	2
Second-degree burn to a leg	3
Deep second-degree burn to a leg	4
Third-degree burn to a leg	5

**Multiple or extensive burns**

Burn(s) covering less than 10% of the body	
see the specific region	
Burns covering 10% to 19% of the body	6
Burns covering 20% to 29% of the body	6
Burns covering 30% to 39% of the body	6
Burns covering 40% to 49% of the body	6
Burns covering 50% to 59% of the body	6
Burns covering 60% to 69% of the body	6
Burns covering 70% to 79% of the body	6
Burns covering 80% to 89% of the body	6
Burns covering 90% to 99% of the body	6

**· Contusions where skin is not broken**

Multiple-site contusions	1
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**Head - face and neck**

Contusion of the face, scalp and/or neck	1
Contusion of the eyelid and/or the periocular region	1
Contusion of orbital tissue	see Title II: Face
Contusion of the eyeball	see Title II: Face

**Trunk**

Breast contusion	1
Contusion of the front chest wall	1
Contusion of the abdominal wall	1
Contusion of the posterior wall of trunk	1
Contusion of genital organs	2
Multiple contusions to the trunk	1

**Arm**

Arm contusion(s)	1
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**Leg**

Leg contusion(s)	1
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**· Foreign bodies**

Cutaneous foreign bodies	see Superficial injuries
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**· Wounds**

Multiple-site wounds	2
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**Head, face and neck**

Tear of the eyelid and/or periocular region, without impairment of the lacrimal ducts	2
Tear of the eyelid with impairment of the lacrimal ducts	see Title II: Face
Head wound, excluding face	2
Facial wound	2
Outer ear injury	2
Wound of the tympanum and/or eustachian tube	see Title II: Face
Eyeball wound	see Title II: Face

Penetrating orbital wound	see Title II: Face	
Neck wound		2

**Trunk**

Wound of the front chest wall		2
Wound of the posterior wall of the trunk		2
Wound of external genital organs		3
Wound of the front and/or side abdominal wall		2
Wound of the perineum		2
Vaginal wound	see Title IV: Abdomen and Pelvic Contents	

**Arm**

Arm wound(s) with tendon impairment	see Titles VI - VII: Upper Limbs	
Arm wound(s)		2

**Leg**

Leg wound(s) with tendon impairment	see Titles VIII - IX: Lower Limbs	
Leg wound(s)		2

**· Superficial injuries**

**(abrasions, scratches, friction burns, foreign body (splinter)  
without major wound)**

Superficial injury to the face, neck and/or scalp		1
Superficial injury to the trunk		1
Superficial injury to an arm		1
Superficial injury to a leg		1
Superficial injuries at multiple sites		1

**Title XII: Complications****Severity Rating**

Interference with integrity resulting in death (more than 24 hours after the criminal offence)		6
Stroke		6
Cardiopulmonary arrest		6

Traumatic shock (hypovolemic shock)	6
Post-operative shock	6
Coagulopathy	4
Peripheral vascular complications	4
Volkman's ischemic contracture	5
Reflex sympathetic dystrophy	6
Cerebral embolism	6
Pulmonary embolism	6
Traumatic subcutaneous emphysema	3
Psychotic state	4
Myocardial infarction	6
Infection of a wound	3
Post-operative infection	5
Lung failure	6
Kidney failure	5
Carbon monoxide poisoning	2
Pulmonary edema	5
Acute pericarditis	6
Compartmental syndrome	5
Paroxysmal tachycardia	6
Peptic ulcer	4

**SCHEDULE III***(s. 32, first paragraph)***LUMP SUM INDEMNITY TO SPOUSE OF DECEASED PERSON WHO IS A VICTIM**

Age of person who is a victim (years)	Factor
25 or less	1.0
26	1.2
27	1.4
28	1.6
29	1.8
30	2.0
31	2.2
32	2.4
33	2.6
34	2.8
35	3.0
36	3.2
37	3.4
38	3.6
39	3.8
40	4.0
41	4.2
42	4.4
43	4.6
44	4.8
45	5.0
46	4.8
47	4.6
48	4.4
49	4.2
50	4.0
51	3.8
52	3.6
53	3.4
54	3.2
55	3.0



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56	2.8
57	2.6
58	2.4
59	2.2
60	2.0
61	1.8
62	1.6
63	1.4
64	1.2
65 or over	1.0

**SCHEDULE IV***(s.32, second paragraph)***LUMP SUM INDEMNITY TO DISABLED SPOUSE OF DECEASED PERSON WHO IS A VICTIM**

Age of person who is a victim (years)	Factor
45 or less	5.0
46	4.8
47	4.6
48	4.4
49	4.2
50	4.0
51	3.8
52	3.6
53	3.4
54	3.2
55	3.0
56	2.8
57	2.6
58	2.4
59	2.2
60	2.0
61	1.8
62	1.6
63	1.4
64	1.2
65 or over	1.0

**SCHEDULE V****(s. 33)****LUMP SUM INDEMNITY TO CHILD OR TO DEPENDANT OF DECEASED PERSON WHO IS A VICTIM**

Age of dependant (years)	Amount (\$)
Less than 1	64 618 \$
1	62 772 \$
2	60 925 \$
3	59 078 \$
4	57 230 \$
5	55 385 \$
6	53 542 \$
7	51 693 \$
8	49 848 \$
9	48 006 \$
10	46 155 \$
11	44 311 \$
12	42 463 \$
13	40 618 \$
14	38 772 \$
15	36 927 \$
16 or over	35 075 \$

**SCHEDULE VI**

(ss. 59, 65, 70, 74, 75, 76, 78, 113, 136 and 139)

**CARE, TREATMENT AND PROFESSIONAL SERVICES PROVIDED BY PROFESSIONALS**

<b>1. Care and treatment:</b>	<b>Rate</b>
<b>Acupuncture</b>	
Acupuncture care administered by an acupuncturist, per session	\$54.00
<b>Chiropractic</b>	
Chiropractic treatment, per session, including cost of x-rays	\$40.50
<b>Occupational therapy</b>	
Treatment, per session	\$46.00
<b>Physiotherapy</b>	
Treatment, per session	\$47.00
<b>Podiatry</b>	
Per session	\$54.00
<b>Psychology</b>	
Psychological, psychotherapeutic and neuropsychological care, hourly rate	\$94.50
Drafting of report, hourly rate	\$94.50
<b>Home care</b>	
Chiropractic treatment, per session	\$63.00
Physiotherapy treatment, per session	\$50.00
Nursing care, per session	\$64.62
<b>2. Professional services:</b>	
<b>Occupational therapy</b>	
Initial evaluation	\$85.00
Reports	\$25.00
<b>Speech therapy</b>	

Speech therapy (interview, record consultation), per session	\$32.00
Tests for speech reading due to deafness	\$32.00
Voice parameter tests	\$48.00
Expressive language tests	\$32.00
Receptive language tests	\$32.00
Phonetic inventory tests	\$16.00
Written language tests	\$64.00
Prosody tests	\$47.50
Complementary tests (such as praxia, math), per test	\$16.00
Issue of a speech therapy evaluation report	\$30.50
<b>Physiotherapy</b>	
Reports	\$25.00
<b>Psychosocial follow-up</b>	
Health professional, hourly rate	\$94.50
Drafting of report, hourly rate	\$94.50

**SCHEDULE VII***(ss. 88, 153 and 166)***AUDIO PROSTHETICS AND AUDIOLOGY SERVICES****Professional Services****Audiology**

Audiological evaluation	\$100.00
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**Audio prosthetics**

Audio prosthetics evaluation, on prior authorization from the minister	
Maximum of 2 evaluations per 5-year period, per person who is a victim	\$62.36
Professional services provided in the first year after purchase of a hearing device, per device	\$749.11
CROS-BiCROS programming on purchase	\$200.00
Reprogramming by a hearing aid acoustician following repair of a CROS-BiCROS system	\$85.58
Remake, payable once per year if more than one year has elapsed since purchase of the device	\$88.69
Repair, payable once per year per device if more than one year has elapsed since purchase of the device	\$88.69
Professional services provided in the first year after purchase of a hearing device, if provided by a hearing aid acoustician other than the acoustician having supplied the device, owing to the person who is a victim's change of place of residence	\$56.73
Professional services provided for fitting if the person who is a victim dies before the device is supplied	\$121.95

The costs for the adjustment of a hearing device are reimbursable up to an amount of \$165.00 per year per device per person who is a victim. The costs cover the following, payable up to the following amounts:

Cleaning of a hearing device, payable if more than 12 months have elapsed since purchase of the device and not payable if the cleaning is done at the time of a remake or repair or within 30 days thereafter

The cleaning may be done by a person under the supervision of the hearing aid acoustician \$22.17

Electroacoustic analysis, payable if more than 12 months have elapsed since purchase of the device and not payable if the analysis is done at the time of a remake or repair or within 30 days thereafter \$36.59

Reprogramming, payable if more than 12 months have elapsed since purchase of the device and not payable if done at the time of a remake or repair or within 30 days thereafter \$27.71

Insertion gain, payable only if more than 12 months have elapsed since purchase of the device and not payable if the service is provided at the time of a remake or repair or within 30 days thereafter \$33.25

Impression taking

— On purchase of a device \$26.01

— As of the second year following purchase of a device \$13.26

The costs for the repair or replacement of a hearing device accessory are reimbursable up to a total annual amount of \$195.00

The repairs may be done by a person under the supervision of the hearing aid acoustician.

The repair costs consist of the following, including the related products and professional services, and are payable up to the following amounts:

Conduction tube without speaker (slim tube) for open-fit hearing aids \$5.00

Earmolds for conduction tube without speaker (dome receiver) for open-fit hearing aids \$5.00

Earmolds for conduction tube with speaker (rite dome) for open-fit hearing aids

Microphone protection covers \$5.00

Cerumen guard (pack) \$10.00

Conduction tube with speaker (rite receiver) for open-fit hearing aids \$75.00

Other replacement parts such as battery holders, covers, etc.	\$5.00
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Custom earmold for behind-the-ear hearing aid, maximum price	\$45.00
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**Hearing device maintenance costs:**

The costs for the maintenance of a hearing device are reimbursable up to a total annual amount of \$110.00 per person who is a victim.

The maintenance costs consist of the following, and are payable up to the following amounts:

	Unit rate
Telephone ear pad, per pad	\$10.00
Insertion cream, for a minimum 15 ml format	\$10.00
Cleansing tablets, pack of 20 tablets	\$10.00
Dehumidifier	\$15.00
Intranet/cleaner, for a minimum 60 ml format	\$15.00
Soothing anti-itch cream, for a minimum 15 ml format	\$15.00

**Other accessories for hearing device maintenance:**

**Earmold blower:**

	Tarif unité
Earmold blower, once per 5 years per person who is a victim	\$15.00

**Batteries:**

	Tarif unité
Zinc air batteries, per hearing device, maximum of 100 batteries per year	\$1.00
Remote control battery, maximum of one battery per year	\$5.00
Zinc air batteries for a CROS-BiCROS system, maximum of 100 batteries per year	\$1.00



**SCHEDULE VIII***(ss. 95, 96, 97 and 99)***EVALUATION GRID OF THE NEED FOR PERSONAL HOME ASSISTANCE****1. GENERAL INFORMATION****1.1 Person who is a victim's identity:**

Surname: \_\_\_\_\_ Given Name: \_\_\_\_\_

Date of birth: \_\_\_\_\_

No: \_\_\_\_\_ year month day S.I.N.: \_\_\_\_\_

Address: \_\_\_\_\_

(No) (Street)

(Municipality) (Postal Code)

Telephone \_\_\_\_\_ area code Date of occurrence \_\_\_\_\_ year month day

**1.2 Type of evaluation:**

Initial ☐ Periodical reevaluation ☐ Change in ☐

since year month day situation

Where the situation has changed, state any new developments:

**1.3 Person who is a victim's medical check-up:**

Diagnosis: \_\_\_\_\_

Date of consolidation: Expected Yes \_\_\_\_\_ Known \_\_\_\_\_ year month day

No \_\_\_\_\_

Permanent physical or mental impairment: Expected ☐

Confirmed ☐ \_\_\_\_%

Description of permanent functional disability: \_\_\_\_\_

**1.4 Person who is a victim's home situation:**

Resides alone ☐ Lives with spouse, relative or friend ☐

Dependants No ☐ Yes ☐ Adaptation of home Yes ☐ No ☐

Number and ages: \_\_\_\_\_ in progress or yet to come ☐

## 2. EVALUATION OF PERSONAL CARE AND HOME ASSISTANCE NEEDS

### 2.1 Table of evaluation of assistance needs:

Circle the points corresponding to the assistance needs for performing each of the following activities or tasks	A- Complete assistance required			
	B- Partial assistance required			Enter D-1, D-2 or D-3
	C- No assistance required			
	D- No points			
Getting out of bed	3	1.5	0	
Going to bed	3	1.5	0	
Washing	5	2.5	0	
Dressing	3	1.5	0	
Undressing	3	1.5	0	
Bladder relief	3	1.5	0	
Bowel movements	3	1.5	0	
Eating	5	2.5	0	
use of home facilities	4	2	0	
Preparation of breakfast	2	1	0	
Preparation of lunch	4	2	0	
Preparation of dinner	4	2	0	
Light housekeeping	1	0.5	0	
House cleaning	1	0.5	0	
Laundry	1	0.5	0	
Shopping	3	1.5	0	
<b>Total</b>				<b>/48 points</b>

### Assistance needs

**A: Complete assistance required:**

**AX: Complete assistance required:** The person who is a victim is incapable of performing the activity or task alone, even taking into consideration, where applicable, the use of an orthosis, a prosthesis or a technical aid or adaptation of the residence, since his contribution to performing the activity or task is not significant or presents an obvious danger for his safety.

**B: Partial assistance required:**

The person who is a victim is capable of safety performing a significant part of the activity or task, taking into consideration, where applicable, the use of an orthosis, a prosthesis or a technical aid or adaptation of the residence, but he or she requires significant assistance by another person to perform the activity completely.

**C: No assistance required:**

The person who is a victim is capable of performing the activity or task alone, taking into consideration, where applicable, the use of an orthosis, a prosthesis or a technical aid or adaptation of the residence. The activity or task can be performed safely.

**D: No points:**

Even though the person who is a victim is incapable of performing the activity or task and even though he or she may be eligible for personal care assistance, no points are granted for one of the following reasons:

D-1: The person who is a victim did not usually perform the activity or task before the occurrence.

D-2 The need is already covered by a specialized resource such as a nurse, or by some other rehabilitation measure.

D-3 Another reason explained in section 2.2 "Explanation or comments"

## 2.2 Explanations or comments:

(needs that must specified, explanations concerning points assigned in certain cases or certain aspects of the evaluation)

[illegible]

### 2.3 Table for determining the monthly amount of personal home assistance for personal care and home assistance

The total points obtained after the evaluation of each item in Table 2.1 correspond to a percentage, shown below, that applies to the maximum monthly amount of assistance prescribed by this Regulation. The Minister determines the amount of assistance for personal care and home assistance by multiplying the maximum monthly amount by that percentage.

On 1 January of each year, the Minister revalorizes the amount of assistance, adjusted where applicable under this Regulation, by multiplying the maximum amount of assistance, as revalorized at that date in accordance with the obtained is rounded off to the nearest dollar.

Total points	Percentage	Total points	Percentage
0 - 2	0.0%	24.5 - 28	56.5%
2.5 - 4	4.3%	28.5 - 32	65.2%
4.5 - 8	13.0%	32.5 - 36	73.9%
8.5 - 12	21.7%	36.5 - 40	82.6%
12.5 - 16	30.4%	40.5 - 44	91.3%
16.5 - 20	39.1%	44.5 - 48	100%
20.5 - 24	47.8%		

**Results to be carried over to section 4 entitled “Summary”.**

**2.4 Description of items evaluated:**

- Getting out of bed: the ability to get out of bed unassisted, taking into consideration, where applicable, the use of an orthosis, a prosthesis or a technical aid or adaptation of the residence.
- Going to bed: the ability to get into bed unassisted, taking into consideration, where applicable, the use of an orthosis, a prosthesis or a technical aid or adaptation of the residence.
- Washing: the ability to wash oneself unassisted, without taking into consideration the ability to use a bathtub or a shower. This includes basic selfcare such as hair grooming, shaving and applying make-up.
- Dressing: the ability to dress oneself unassisted, including outdoor clothing.
- Undressing: the ability to undress oneself unassisted, including outdoor clothing.
- Bladder relief: the ability to relieve one's bladder by the unassisted use, where applicable, of special equipment for that purpose.
- Bowel movements: the ability to relieve one's bowels by the unassisted use, where applicable, of special equipment for that purpose.
- Eating: the ability to lift properly prepared food from the plate to one's mouth unassisted, by using, where applicable, special equipment for that activity.
- Use of home facilities: the ability to use, unassisted, common household appliances and devices such as bathroom facilities, the telephone and television, taking into consideration, where applicable, the use of a technical aid or adaptation of the residence.
- Preparation of breakfast, lunch and dinner: the ability to prepare meals and to wash dishes. Preparation of each meal is evaluated separately.
- Light housekeeping: the ability to perform, unassisted, regular housekeeping activities such as dusting, sweeping, carrying out garbage cans and making beds.
- Housecleaning: the ability to perform, unassisted, housecleaning activities such as cleaning the refrigerator and the oven, washing floors and windows, spring cleaning.
- Laundry: the ability to use, unassisted, appliances for washing and drying clothes, including activities related thereto such as folding, ironing and putting away clothes.
- Shopping: the ability to use, unassisted, the facilities required to make the necessary purchases of groceries, hardware, pharmaceuticals, or to use public services such as banking and postal services, taking into consideration, where applicable, the use of a technical aid or adaptation of the residence.

**3. EVALUATION OF SUPERVISION NEEDS**

<b>3.1 Table OF EVALUATION OF SUPERVISION NEEDS:</b>				
<b>Higher cerebral functions</b>  <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 10px auto;">           Circle the points corresponding to the supervision need pertaining to each of the following functions         </div>	<b>A- Clause supervision required</b>			
	<b>B- Moderate supervision required</b>			
	<b>C- No supervision required</b>			
	<b>D- No points</b> Enter D-1, D-2 or D-3			
Memory	2	1	0	
Temporal orientation	2	1	0	
Spatial orientation	2	1	0	
Communication	2	1	0	
Self-control	2	1	0	
Contact with reality	2	1	0	

<b>Supervision needs</b> <b>A: Close supervision required:</b> The occurrence has altered this higher cerebral function and the person who is a victim must usually be kept under constant supervision except in certain daily situations where he may be left alone. <b>B: Moderate supervision required:</b> The occurrence has altered this higher cerebral function and the person who is a victim must be supervised in certain daily situations. He or she may be left alone outside of those daily situations. Those situations are foreseeable and probable on a daily basis. <b>C: No supervision required:</b> The occurrence has not significantly altered the person who is a victim's abilities with respect to this higher cerebral function and he requires no supervisions or only in occasional or unforeseeable circumstances. <b>D: No points:</b> (enter D-1, D-2 or D-3) Even though the person who is a victim is incapable of performing the activity or task and even though he or she may be eligible for personal care assistance, no points are granted for one of the following reasons: D-1: The person who is a victim already had significant difficulties before the occurrence. D-2: The need is already covered by a specialized resource or other rehabilitation measure. D-3: Another reason explained in section 3.2 "Explanations or comments".
--

### 3.2 Explanations or comments:

(specify the activities affected, the ability to stay by oneself for a few hours or a day and the degree of supervision required)

[illegible]

### 3.3 Table for determining the monthly amount of personal home assistance for supervision needs

A single score is assigned. The highest score (2, 1 or 0) is kept and corresponds to a percentage, shown below, that applies to the maximum monthly amount of assistance prescribed by this Regulation. By multiplying the maximum monthly amount by that percentage, the Minister determines the amount of personal home assistance for supervision needs, which is added to the amount determined in Table 2.3 (subject to the maximum amount prescribed by this Regulation).

On 1 January of each year, the Minister revalorizes the amount of assistance, adjusted where applicable under this Regulation, by multiplying the maximum monthly amount of assistance, as revalorized on that date in accordance with the Act, by the percentage corresponding to the total of points. The product thus obtained is rounded off to the nearest dollar.

Score	Percentage
0	0.0%
1	13.0%
2	39.1%

**Results to be carried over to section 4 entitled “Summary”.**

### 3.4 Description of items evaluated

**Higher cerebral functions:**

- **Memory:** the ability to recall very recent events such as a running bath or something cooking on the stove, recent events such as an activity that took place a few hours earlier or more distant events such as paying one's rent, and the ability to act accordingly.
- **Temporal orientation:** the ability to situate oneself in the context of passing hours and days such that one can follow a schedule and keep appointments, and the ability to act accordingly.
- **Spatial orientation:** the ability to situate oneself in a known or familiar environment such that one can find the rooms in a house, recognize one's address and find one's way around the neighbourhood, and the ability to act accordingly.
- **Communication:** the ability to express one's needs in a comprehensible manner, verbally, in writing, with gestures and with sounds and to understand simple orders and instructions in everyday life, and the ability to act accordingly.
- **Self-control:** the ability to behave appropriately in terms of the surroundings or the people present and to control one's impulses or inhibitions so as to avoid placing oneself or others in a dangerous or socially unacceptable situation.
- **Contact with reality:** the ability to analyze and solve problems of everyday life and to make reasonable, safe and opportune decisions on the social, financial and personal level.

**4. SUMMARY****Scores and amounts determined:**

Assistance needs: \_\_\_\_\_ /48 points \$ \_\_\_\_\_

Supervision needs (0, 1 or 2): \_\_\_\_\_ points + \$ \_\_\_\_\_

**Total monthly amount of assistance granted:**

\$ \_\_\_\_\_

*(may not exceed the maximum amount provided for by this Regulation)***Evaluation covering the period:**From \_\_\_\_\_ To \_\_\_\_\_  
year month day year month day**Personal assistance services given by:** \_\_\_\_\_**Evaluation made by** (name of rehabilitation counsellor):\_\_\_\_\_  
Date year month day

Resource persons consulted: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**SCHEDULE IX**

(ss. 96, 97 and 99)

**EVALUATION GRID OF THE NEED FOR PERSONAL HOME ASSISTANCE FOR A PERSON UNDER THE AGE OF 16****Weighting of personal assistance needs by chronological age****Preamble**

Children, like all other persons who are victims, are assessed on the basis of the actual loss of autonomy resulting from the injuries or sequelae caused by a criminal offence.

However, the ability to complete an activity autonomously, like the need for supervision, depends on a child's learning and maturity at a given chronological age.

In general, a child is assessed by comparing their abilities with those of a child of the same age. This comparison takes into account the responsibilities generally assumed by parents during the periods when the child is still dependent on their parents and continuing to learn.

**Weighting of personal activities by age**

For each activity, two (2) criteria are selected: the age when learning begins, and the age at which functional autonomy is achieved. The age when learning begins is when the child still needs partial assistance from their parents, but is becoming autonomous. The age at which functional autonomy is achieved is when the child no longer needs sustained assistance from their parents and must be assessed as an adult.

These distinctions are important for weighting purposes. A child who is in a learning period (age) needs partial assistance from their parents, and the Minister does not need to take on a responsibility that is generally assumed by the parents.



**Using the weighting table for a child's personal assistance needs**  
**Weighting of assistance needs by chronological age (Grid A)**

Table of personal assistance needs by chronological age														
Activity	Age													
	0:0	0:6	1:0	1:6	2:0	2:6	3:0	3:6	4:0	4:6	5:0	5:6	6:0	6:6
	Weighting													
Getting out of bed														
Dressing														
Bodily hygiene														
Excretory hygiene	Totally dependent										Person who is a victim assessed as an adult			
	on parents													
Undressing														
Getting into bed														
Eating														
Using commodities in the home and surroundings														

If a child's age is to the left of the shaded fields, the child is not entitled to assistance, since they are still totally dependent on their parents.

If a child's age is to the right of the shaded fields, the child is assessed as an adult, since they have acquired the skills needed to be independent.

If a child's age is in the shaded fields, the child is assessed on the basis that they are still dependent and a normal degree of assistance is expected from the parents. As a result, the child cannot be given a score corresponding to full assistance.

**No need for assistance**

Despite the injuries sustained, the child is able to perform the activity or has a need for assistance that is a responsibility of the parents or an adult.

Partial need for assistance

The child is not able to perform the part of the activity they could previously perform and therefore needs partial assistance to perform the activity that is no longer a responsibility of the parents or an adult.

**Interpretation of the activity assessed, by age group**

- ♦ **Getting out of bed and getting into bed (criterion selected: go up / down stairs)**

2 years, 6 months and older: the child is able to go up or down stairs alone, without supervision.

18 months to 2 years, 6 months: the child is learning to go up or down stairs.

0 to 18 months: the child needs constant supervision to go up or down stairs and is dependent on the parents.

♦ **Dressing and undressing**

6 years and older: the child is able to put on and take off most indoor and outdoor clothing, and to tie laces.

2 years to 6 years: from around the age of 2, the child participates actively in dressing and undressing. This is more than just cooperation.

0 to 2 years: the child is generally dressed and undressed by an adult. Undressing as a game is not considered.

♦ **Washing**

6 years, 6 months and older: the child washes suitably and completely without much supervision, but may need help with their hair, ears and back.

4 years, 6 months to 6 years, 6 months: at the start of this period, the child can wash their hands in an acceptable way without splashing the surroundings.

0 to 4 years, 6 months: the child relies on their parents and must generally be washed or supervised continuously.

♦ **Excretory hygiene**

4 years, 6 months and older: the child does to the toilet, uses toilet paper, washes their hands and flushes.

2 years, 6 months to 4 years, 6 months: the child asks to go to the toilet and is able to foresee the need to use the toilet. Accidents occur during the day and night. The child may forget to wipe or wash their hands.

0 to 2 years, 6 months: the child needs help from the parents.

♦ **Eating unaided**

2 years and older: the child is generally able to eat unaided.

1 year to 2 years: the child is learning to eat unaided, and is able to lift a spoon from the plate to their mouth with the clear intention of eating.

0 to 1 year: the child depends on an adult for eating.

♦ **Using commodities in the surroundings**

7 years and older: the child walks around the neighbourhood, and is able to cross a **busy** street without supervision at a crosswalk or traffic light.

2 years to 7 years: the child moves around the house, goes up and down stairs, and is aware of the use and layout of each room and its contents.

0 to 2 years: the child depends on continuous help from an adult to use the commodities in the surroundings.

#### **Weighting of household tasks**

For household tasks, 2 categories of persons who are victims have been determined who are minors, depending on whether or not they live with their family or in a similar setting.

##### **a) Person who is a victim aged under 16 living with their family or in a similar setting**

A "similar setting" is a setting that, for the person who is a victim, has the responsibilities generally assigned to parents.

A person who is a victim aged under 16 living with their family or in a similar setting does not have to take charge, regularly and continuously, of household tasks. As a result, household tasks are excluded from the assessment of the need for personal assistance.

##### **b) Person who is a victim aged under 16 years not living with their family or in a similar setting**

A person who is a victim aged under 16 years who does not generally live with their family is considered to have become independent at the time of the event, as is a person who is a victim who is not living with their family in order to pursue their studies. The person generally lives in a place that is not the family home.

The person must perform habitual household tasks because they are independent of their family.

**It is important to note** that for a person who is a victim aged under 16 years who attends an educational institution, assistance with household tasks is granted only during periods of school attendance.

#### **Weighting of the need for supervision by age**

A person's need for supervision varies depending on their chronological age. A child aged 2 needs permanent supervision from the parents to ensure their health and safety and promote their social integration.

On the other hand, a teenager does not generally need constant supervision from an adult.

As for the need for assistance, a distinction is made between the ages of dependency, learning and autonomy.

### Using the weighting table for a child's supervision needs

#### Weighting of supervision needs by chronological age (Grid B)

Table of supervision needs due to neurological and mental sequelae by chronological age													
Higher cerebral function	Age												
	0:0	1.0	2.0	2.6	3.0	4.0	5.0	6.0	7.0	8.0	9.10	11.0	12.0
Weighting													
Memory	Totally dependent on an adult							Person who is a victim assessed as an adult					
Temporal orientation													
Spatial orientation													
Communication													
Self-control													

If a child's age is to the left of the shaded fields, the child cannot be assessed, given that at that age the child is totally dependent on the parents or an adult.

If a child's age is to the right of the shaded fields, the child is assessed as an adult, since they have acquired the skills needed to be independent of their parents or an adult.

If a child's age is in the shaded fields, they are assessed on the basis that they need supervision because of their age and a normal degree of assistance is expected from the parents or an adult. As a result, the child cannot be given a score corresponding to full supervision.

#### No need for supervision

Despite the injuries sustained, the child's need for supervision is no different from the supervision generally expected from the parents or an adult for a child of the same age.

#### Need for light supervision

The injuries sustained are such that more supervision is needed than the supervision generally expected from the parents or an adult for a child of the same age.

#### Need for moderate supervision

The injuries sustained are such that full supervision is needed for the part of an activity that is generally not supervised by the parents or an adult.

#### Interpretation of the functions assessed, by age group

##### ♦ Memory

6 years and older: the child has developed the ability to use memory and their own memory methods.

2 years to 6 years: the child uses memory, but needs guidance because they have not yet developed their own memory methods.

0 to 2 years: the child discovers their environment, explores and returns to interesting objects.

♦ **Temporal orientation**

6 years and older: the child can tell the difference between a day, a week, an hour and a minute. They associate events in time.

5 to 6 years: the child differentiates between morning and afternoon, minutes and hours.

0 to 5 years: the child is acquiring an understanding of time, learning to tell the time, etc.

♦ **Spatial orientation**

7 years and older: the child walks around the neighbourhood, and is able to cross a busy street safely without supervision at a crosswalk or traffic light.

2 years to 7 years: the child moves around the house, knows the rooms in the house and their use, and can move around outside without crossing the road and while remaining in sight.

0 to 2 years: the child depends on an adult.

♦ **Communication**

6 years and older: the child has reached a level of expressive and receptive language comparable to that of an adult.

2 years to 6 years: the child understands simple orders and is learning to express needs.

0 to 2 years: the child needs to be understood or interpreted by an adult, and needs many reminders of simple instructions.

♦ **Self-control**

12 years and older: the child is aware of most social practices and moral values and has assimilated or is assimilating them.

2 years, 6 months to 12 years: the child may be reasoned with verbally and is acquiring social skills.

to 2 years, 6 months: the child is dependent, obeys adults and follows their wishes.

**SCHEDULE X**

(ss. 140, 144, 145 et 148)

**TECHNICAL AIDS AND OTHER COSTS****TECHNICAL AIDS****1. Locomotive apparatus:**

1° the cost of acquiring, renewing or leasing canes, crutches, walkers and their accessories;

2° the cost of leasing a manually propelled wheelchair;

3° the cost of leasing a motorized wheelchair where the person who is a victim is unable to use his upper limbs to move the wheelchair or where the health professional of the person who is a victim attests that it is contraindicated for them to use a manually propelled wheelchair.

**2. Daily life aids:****1° Adapted objects:**

The cost of purchasing aids for eating, dressing, personal hygiene care or household activities, made or modified for use by a person who is a victim having sustained an interference with his or her integrity; such aids include jar openers, stocking-pullers, long-handled combs or brushes, buttoners or other similar objects;

**2° Transfer aids:**

The cost of leasing the following transfer aids:

a) hydraulic, electrical or mechanical patient lifters;

b) seat lifters for the bathtub;

c) armchairs for the bath and shower;

**3° Bathroom apparatus:**

a) The cost of purchasing the following bathroom apparatus:

i. bedpans;

ii. urinals;

iii. elevated toilet seats;

iv. safety handles and grabs;

b) The cost of leasing the following apparatus:

i. commodes and their accessories;

ii. shower chairs;

**4° Hospital beds and accessories:**

The cost of leasing a hospital bed and its accessories, namely, bedboards, a bed table, a bed cradle, a trapeze and a footstool.

The cost of leasing an electrical hospital bed is assumed only where the person who is a victim has no-one to position his bed for them and they are capable of positioning an electric bed by themselves.

**3. Therapeutic aids:**

1° Transcutaneous nerve stimulators (T.E.N.S.);

2° The cost of purchasing epidural and intra-thalamic nerve stimulators;

The cost of purchasing those apparatus;

3° Other therapeutic aids:

The cost of purchasing the following therapeutic aids:

a) accessories for the prevention and treatment of bed sores such as a sheepskin, a mattress and a cushion, an elbow pad, a foot-drop splint, a heel pad and a donut;

b) corsets, collars and splints;

c) exercise equipment such as the following, used in the home as part of an active occupational therapy or physiotherapy program: exercise balls, a balloon, an elastic band, plasticine, a system of pulleys for shoulder ankylosis, weights for the wrist or ankle, a sandbag with a velcro fastener, a fixed resistance exercise apparatus, and a set of light weights under 5 kg;

d) compressive clothing;

- e) lumbar belts and hernia bandages;
- f) cervical traction devices with dead weights;
- g) intrathecal pumps;

The cost of leasing the following aids:

- a) muscular nerve stimulators;
- b) osteosynthesis apparatus;
- c) continuous passive motion machines (C.P.M.).

4. Communication aids:

1° the cost of purchasing:

- a) imagers;
- b) communication boards;

2° Any other technical communication aid on prior authorization by the Minister.

**OTHER COSTS**

5. Extricating equipment:

The cost of using extricating equipment where the person who is a victim's condition so requires because of an interference with his or her integrity following a criminal offence.

The costs incurred for the use of extricating equipment are refundable, up a maximum of \$360. Where the distance to be travelled is more than 50 km, the refund is increased by a maximum of \$1,75 per kilometre travelled to transport the extricating equipment to the site of the perpetration of the criminal offence.

6. Long distance calls:

The long distance calls made by a person who is a victim admitted to and sheltered in an institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (chapter S-5), because of an interference with his or her integrity up to a maximum of \$10 per week insofar as the person who is a victim is sheltered.



**SCHEDULE XI**

(ss. 192, 193, 198, 202 and 210)

**TRAVEL AND LIVING EXPENSES AND AMOUNTS PAYABLE****Nature of expenses: amount payable**

- Public transport: actual cost;
- Authorized remunerated passenger transportation by automobile: actual cost;
- Authorized personal vehicle: \$0.490 per km;
- Unauthorized personal vehicle and remunerated passenger transportation by automobile: \$0.145 per km;
- Parking and toll costs: actual cost;
- Meals: up to:  
breakfast: \$10.40, lunch: \$14.30, dinner: \$21.55;
- Hotel accommodation: up to:  
Island of Montréal: \$126 to \$138 per night, Communauté métropolitaine de Québec: \$106 per night, Cities of Laval, Gatineau and Longueuil: \$102 to \$110 per night, Elsewhere in Québec: \$83 to \$87 per night; Plus an allowance of \$5.85 for each day of travel with hotel accommodation;
- Lodging at the home of a relative or friend: \$22.25 per night;
- Allowance for travel and living expenses incurred for purposes of training or retraining: up to a maximum weekly allowance of \$450.

105290

**Notice**

Election Act  
(chapter E-3.3)

**Returning officer**  
**— Conditions of exercise**  
**— Amendment**

In accordance with section 550 of the Election Act, the Committee on Institutions has approved without modification, on September 14, 2021, the “Regulation to amend the Regulation respecting the conditions of exercise of the duties of returning officer” which had been submitted to it by the Chief Electoral Officer.

SIEGFRIED PETERS  
*The Secretary General of the National Assembly*

In accordance with the third paragraph of section 550 of the Election Act, the Chief Electoral Officer of Québec hereby publishes the “Regulation to amend the Regulation respecting the conditions of exercise of the duties of returning officer”, which he has drafted in function of sections 507 and 550 of the Election Act which was approved without modification by the Committee on Institutions, on September 14, 2021.

The present regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

PIERRE REID  
*The Chief Electoral Officer*

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## Regulation to amend the Regulation respecting the conditions of exercise of the duties of returning officer\*

Election Act  
(chapter E-3.3, ss. 507 and 550)

**1.** Section 2 of the Regulation respecting the conditions of exercise of the duties of returning officer (chapter E-3.3, r. 4) is amended by repealing paragraph 7.

**2.** Section 5 of the Regulation is amended by inserting “federal,” before “municipal”.

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

105289

## M.O., 2021

### Order of the Minister of Municipal Affairs and Housing dated 13 September 2021

Cities and Towns Act  
(chapitre C-19)

Municipal Code of Québec  
(chapitre C-27.1)

Act respecting the Communauté métropolitaine de Montréal  
(chapitre C-37.01)

Act respecting the Communauté métropolitaine de Québec  
(chapitre C-37.02)

Act respecting public transit authorities  
(chapitre S-30.01)

Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited

THE MINISTER OF MUNICIPAL AFFAIRS AND HOUSING,

CONSIDERING section 573.3.3.1.1 of the Cities and Towns Act (chapter C-19), article 938.3.1.1 of the Municipal Code of Québec (chapter C-27.1), section 118.1.0.1 of the Act

respecting the Communauté métropolitaine de Montréal (chapter C-37.01), section 111.1.0.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) and section 108.1.0.1 of the Act respecting public transit authorities (chapter S-30.01), which allow the Minister of Municipal Affairs and Housing to order, by regulation, the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation to amend the Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited was published in Part 2 of the *Gazette officielle du Québec* of 16 June 2021 with a notice that it could be made on the expiry of 45 days following that publication and that any person could submit written comments within that period;

CONSIDERING that no comments were received;

CONSIDERING that it is expedient to make the Regulation without amendment;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited, attached to this Order, is hereby made.

Québec, 13 September 2021

ANDRÉE LAFOREST  
*Minister of Municipal Affairs and Housing*

\* The only amendment to the Regulation respecting the conditions of exercise of the duties of returning officer, approved by the Committee on the National Assembly on March 31, 2004 (2004, G.O. 2, 1875), was made by section 37 of the *Act respecting the electoral process* (2011, chapter 5).

**Regulation to amend the Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited**

Cities and Towns Act  
(chapter C-19, s. 573.3.3.1.1)

Municipal Code of Québec  
(chapter C-27.1, art. 938.3.1.1)

Act respecting the Communauté métropolitaine de Montréal  
(chapter C-37.01, s. 118.1.0.1)

Act respecting the Communauté métropolitaine de Québec  
(chapter C-37.02, s. 111.1.0.1)

Act respecting public transit authorities  
(chapter S-30.01, s. 108.1.0.1)

**1.** The Regulation ordering the expenditure threshold for a contract that may be awarded only after a public call for tenders, the minimum time for the receipt of tenders and the expenditure ceiling allowing the territory from which tenders originate to be limited (chapter C-19, r. 5) is amended in section 2

(1) by inserting “or, where a tender may be submitted through the electronic tendering system approved by the Government, 25 days” after “30 days” in paragraph 4;

(2) by inserting “or, where a tender may be submitted through the electronic tendering system approved by the Government, 25 days” after “30 days” in paragraph 6.

**2.** The following is added after section 4:

“**4.1.** The expenditure ceiling that allows discrimination based on territory under subparagraph 1 of the first paragraph of section 573.1.0.4.1 of the Cities and Towns Act (chapter C-19), subparagraph 1 of the first paragraph of article 936.0.4.1 of the Municipal Code of Québec (chapter C-27.1), subparagraph 1 of the first paragraph of section 112.0.0.0.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), subparagraph 1 of the first paragraph of section 105.0.0.0.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) and subparagraph 1 of the first paragraph of section 99.0.0.1 of the Act respecting public transit authorities (chapter S-30.01) is \$366,200 in the case of a supply contract or a contract for services and \$9,100,000 in the case of a construction contract.

**4.2.** The expenditure threshold that allows discrimination based on territory under the fifth paragraph of section 573.1.0.4.1 of the Cities and Towns Act (chapter C-19), the fifth paragraph of article 936.0.4.1 of the Municipal Code of Québec (chapter C-27.1) and the fifth paragraph of section 99.0.0.1 of the Act respecting public transit authorities (chapter S-30.01) is \$366,200.”.

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

105281



## Draft Regulations

### Draft Regulation

Education Act  
(chapter I-13.3)

#### Information that a school service centre's or governing board's annual report must contain

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the information that a school service centre's or governing board's annual report must contain, appearing below, may be made by the Minister of Education on the expiry of 45 days following this publication.

The draft Regulation provides for the information that must appear in a school service centre's or governing board's annual report. The draft Regulation also contains the templates to be used to draw up the reports.

Further information on the draft Regulation may be obtained by contacting Philippe Lavoie, strategic planning, performance and risk management advisor, Ministère de l'Éducation, 1035, rue De La Chevrotière, 23<sup>e</sup> étage, Québec (Québec) G1R 5A5; email: philippe.lavoie@education.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Stéphanie Vachon, Secretary General, Ministère de l'Éducation, 1035, rue De La Chevrotière, 15<sup>e</sup> étage, Québec (Québec) G1R 5A5; email: stephanie.vachon@education.gouv.qc.ca.

JEAN-FRANÇOIS ROBERGE  
*Minister of Education*

### Regulation respecting the information that a school service centre's or governing board's annual report must contain

Education Act  
(chapter I-13.3, s. 457.6)

#### DIVISION I SCHOOL SERVICE CENTRE'S ANNUAL REPORT

**1.** In accordance with section 220 of the Education Act (chapter I-13.3), a school service centre's annual report gives the population in its territory an account of the implementation of its commitment-to-success plan and the results obtained measured against the objectives and targets it contains.

**2.** A school service centre's annual report includes

(1) messages from the chair of the board of directors and the director general of the school service centre, or a joint message from both;

(2) a first section entitled "Presentation of the school service centre" that contains

(a) a presentation of its schools and centres, their clients and its territory;

(b) the highlights of the year; and

(c) the educational and cultural services offered, giving an account of their quality;

(3) a second section entitled "Governance of the school service centre" that presents

(a) the members of the board of directors, specifying the position occupied by each member;

(b) a schedule of the meetings held;

(c) the achievements of the board of directors;

(d) a list of the board of directors' committees and their members;

(e) a list of the school service centre's committees and their members;

(f) the information provided for in section 175.1 of the Act, with the necessary modifications for French-language school service centres; and

(g) the information that the school service centre must make public under section 25 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1);

(4) a third section entitled "Results" that presents

(a) the results obtained with regard to each objective and target in the commitment-to-success plan and, if applicable, to the objectives determined by the Minister that apply to the plan under section 459.2 of the Act. If a target is not met, the school service centre indicates the difference between the target set out and the result obtained, the reasons for that difference and the measures proposed to remedy the situation;

(b) the information concerning measures to prevent and stop bullying and violence referred to in the second paragraph of section 220 of the Act; and

(c) the results of the sustainable development objectives the school service centre set for itself, if applicable, and the actions taken during the year;

(5) a fourth section entitled "Use of the resources" that presents

(a) the information provided for in section 275.2 of the Act;

(b) the financial statements of the school service centre;

(c) the information provided for in section 20 of the Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises (chapter G-1.011);

(d) the information concerning the maintenance of physical resources, in accordance with table 4.5 of Schedule I, as well as any information that the school service centre considers useful concerning the use of its informational resources; and

(6) one or more schedules containing the Student Ombudsman's report referred to in the fourth paragraph of section 220.2 of the Act, any report of activities of a committee of the school service centre, and any other document that the school service centre considers relevant to complete the information in its annual report.

## DIVISION II

### GOVERNING BOARD'S ANNUAL REPORT

**3.** In accordance with sections 82 and 110.4 of the Act, a governing board's annual report summarizes the board's activities by presenting, in particular, the decisions made by the board pursuant to the Act and the results of the board's activities.

**4.** A governing board's annual report includes

(1) a message from the chair of the governing board, including a brief portrait of the institution;

(2) a first section entitled "Presentation of the governing board" that lists the members of the governing board and specifies each member's position and the expired portion of their term;

(3) a second section entitled "Summary of activities" that presents

(a) a schedule of the meetings held;

(b) the activities carried out and the decisions made pursuant to the Education Act, mainly those relating to the general powers conferred on a governing board and those relating to educational services, community services, physical resources and financial resources; and

(c) the results of the activities carried out and the decisions made by the governing board; and

(4) one or more schedules containing any document that the governing board considers relevant to complete the information in its annual report.

## DIVISION III

### DRAWING UP OF THE ANNUAL REPORTS

**5.** The annual reports are drawn up using the attached templates.

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

It applies as of the 2020-2021 school year.

## SCHEDULE I

(s. 5)

TEMPLATE FOR A SCHOOL SERVICE CENTRE'S ANNUAL REPORT

**ANNUAL MANAGEMENT  
REPORT**  
School service centre

MESSAGE FROM THE CHAIR  
of the school service centre

Insérer le texte



## MESSAGE FROM THE GENERAL MANAGEMENT of the school service centre

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Insérer le texte.

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## **1. Presentation of the school service centre**

### **1.1 Overview of the school service centre**

Insérer le texte.

### **1.2 Educational and cultural services**

Insérer le texte.

### **1.3 Highlights**

Insérer le texte.

## 2. Governance of the school service centre

### 2.1 Board of directors

Insérer le texte.

#### Schedule of the meetings held

Insérer le texte. (Utiliser au besoin, le style « paragraphe de liste » avec des puces comme ci-dessous)

#### Achievements of the board of directors

- Insérer le texte.
- Insérer le texte.
- Insérer le texte.
- Insérer le texte.

### 2.2 Other governance committees

Insérer le texte.

#### ■ List of the board of directors' committees and their members

Name of committee	List of members
Committee 1	
Committee 2	

#### ■ List of the school service centre's committees and their members

Name of committee	List of members
Committee 1	
Committee 2	

### 2.3 Code of ethics and professional conduct for the board of directors

Insérer le texte.

### 2.4 Disclosure of wrongdoings relating to public bodies

Insérer le texte.

■ **Accountability under the Act to facilitate the disclosure of wrongdoings relating to public bodies**

Accountability 20XX-20XX <i>Act to facilitate the disclosure of wrongdoings relating to public bodies</i>	Number of disclosures or communications of information
1. Disclosures received by the designated officer	
2. Disclosures ended under paragraph 3 of section 22	
3. Well-founded disclosures	
4. Disclosures broken down according to the categories of wrongdoings set out in section 4	
5. Information forwarded under the first paragraph of section 23	

Insérer le texte.

### 3. Results

#### 3.1 Commitment-to-success plan

##### 3.1.1 Results of the commitment-to-success plan (PEVR)

■ **Approach 1: xxx**

Objective	Indicator	Target	Results <sup>1</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX
Objective 1							
Objective 2							
Objective 3							
Etc.							

■ **Approach 2: xxx**

Objective	Indicator	Target	Results <sup>1</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX	Results <sup>2</sup> 20XX-20XX
Objective 1							
Objective 2							
Objective 3							
Etc.							

#### Explanation of the results

Insérer le texte.

<sup>1</sup> Results of the first year of accountability of the PEVR.

<sup>2</sup> Results of the subsequent years of implementation of the PEVR.

*Note to the writer, to be removed: If a target is not met, the school service centre indicates the difference between the target set and the result obtained, the reasons for that difference and the measures proposed to remedy the situation.*

### 3.1.2 Objectives determined by the Minister of Education

Objective	Indicator	Target	Results <sup>3</sup> 20XX-20XX	Results <sup>4</sup> 20XX-20XX	Results <sup>4</sup> 20XX-20XX	Results <sup>4</sup> 20XX-20XX	Results <sup>4</sup> 20XX-20XX
Objective 1							
Objective 2							
Objective 3							
Objective 4							
Objective 5							
Objective 6							

Insérer le texte.

*Note to the writer, to be removed: If a target is not met, the school service centre indicates the difference between the target set and the result obtained, the reasons for that difference and the measures proposed to remedy the situation.*

<sup>3</sup> Results of the first year of accountability of the PEVR.

<sup>4</sup> Results of the subsequent years of implementation of the PEVR.

## 3.2 Anti-bullying and anti-violence plan

### 3.2.1 Summary of the incidents of bullying and violence reported at the school service centre

#### ■ Scale of frequency of the incidents of bullying or violence

Scale
No incident
Fewer than 10 incidents reported
10 to 19 incidents reported
20 to 39 incidents reported
40 or more incidents reported

School	BULLYING (frequency of incidents)	VIOLENCE (frequency of incidents)	Proportion of the measures for which a complaint was filed with the Student Ombudsman
Name of the school	Example: Fewer than 10 incidents	Example: 10 to 19 incidents reported	Example: (1.8%)

### 3.2.2 Measures in the schools of the school service centre

Insérer le texte.

*Note to the writer, to be removed: The school service centre mentions prevention activities as well as measures to prevent and stop bullying and violence.*

## 3.3 Sustainable development

*Note to the writer, to be removed: For each objective, specify according to the table below.*

#### ■ Objective X

Actions	Indicators	Targets 20XX-20XX	Results 20XX-20XX	Achievement of target
Insérer le texte	Insérer le texte	Insérer le texte	Indiquer le résultat	Atteinte ou Non atteinte
Insérer le texte	Insérer le texte	Insérer le texte	Indiquer le résultat	Atteinte ou Non atteinte

## 4. Use of the resources

### 4.1 Allocation of the school service centre's revenues

#### Objectives of the annual allocation of revenues

Insérer le texte

#### Principles of the annual allocation of revenues

Insérer le texte

#### Criteria to be used to determine the amounts allocated

Insérer le texte

### 4.2 Financial resources

Insérer le texte

### 4.3 Workforce management and control

- Staff distribution in paid work hours for the period from April 1, 20XX to March 31, 20XX

Job class	Hours worked (1)	Overtime (2)	Total paid hours (3) = (1) + (2)	Number of employees for the period concerned
1.Executive staff	00:00	00:00	00:00	
2.Professional staff	00:00	00:00	00:00	
3.Teaching staff	00:00	00:00	00:00	
4.Office staff, technicians and staff of comparable rank	00:00	00:00	00:00	
5.Labourers, maintenance and service staff	00:00	00:00	00:00	
Total in hours	00:00	00:00	00:00	

- Overview of staffing level from April 1, 20XX to March 31, 20XX

<b>Target set out by the Minister of Education (A)</b> Source: Information sent by the Ministère de l'Éducation du Québec (MEQ) via CollecteInfo	
<b>Total hours of paid work (B)</b> Source: Information sent by the MEQ via CollecteInfo	
<b>Extent of the overstaffing, if applicable</b> Calculation: (C) = (B) – (A)	
<b>Compliance with staffing level</b> Answer choice: Yes/No (If the answer is "No", the school service centre must specify the measures taken to correct the situation)	



#### 4.4 Service contracts involving an expenditure of \$25,000 or more

- Service contracts involving an expenditure of \$25,000 or more, entered into between April 1, 20XX and March 31, 20XX

	Number of contracts	Amount of the contract (before taxes)
Service contracts with a natural person		
Service contracts with a contractor other than a natural person		
<b>Total</b>		

#### 4.5 Physical and technological resources

##### 4.5.1 Physical resources

- Immovable assets from April 1, 20XX to March 31, 20XX

20XX-20XX (Previous year)	20XX-20XX (Year of accountability)		
Balance not invested or incurred	Investments made	Amounts incurred	Amounts not invested or incurred

##### 4.5.2 Technological resources

Insérer le texte.

## 5. Schedules to the annual report

### Report of the Student Ombudsman

Insérer le rapport du protecteur de l'élève.

### Other schedules

Insérer les annexes.

## SCHEDULE II

(s. 5)

TEMPLATE FOR A GOVERNING BOARD'S ANNUAL REPORT

# **ANNUAL MANAGEMENT REPORT**

## Governing board

## MESSAGE FROM THE CHAIR of the governing board

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Insérer le texte ici.

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## 1. Presentation of the governing board

### 1.1 List of the members of the governing board

Surname and given name	Title (e.g. parent, school staff and position on the board)

## 2. Summary of the activities of the governing board

### 2.1 Schedule of the meetings of the governing board

Date (Month day, year)	Type of meeting specify: regular, special, subcommittee, etc.

### 2.2 Activities carried out and decisions made

Matters addressed	Dates (Month year)	Actions taken (e.g. adopted, approved, consultation made, etc.)	Comments (Clarifications, partners, does not apply, etc.)
<b>General powers</b>			
Adopting the educational project <sup>5</sup>			
Adopting the anti-bullying and anti-violence plan			
Approving the rules of conduct and the safety measures (or the operating rules of centres)			
Approving the required financial contributions			
Establishing the principles for determining the cost of the documents in which students write, draw or cut out			
Approving the list of material for personal use			
Adopting the operating rules of childcare			
Giving notices to the administration (power of initiative) or the school service centre			

<sup>5</sup> Other powers are listed in the *Education Act* and may be mentioned by the governing board in the "Actions taken" column.

Matters addressed	Dates (Month year)	Actions taken (e.g. adopted, approved, consultation made, etc.)	Comments (Clarifications, partners, does not apply, etc.)
Forming committees (e.g. a subcommittee on a particular matter)			
Consulting on amending or revoking the deed of establishment			
Consulting on the selection criteria for the appointment of the principal			
Informing the parents and the community of the educational services provided and of their level of quality			
Sending documents intended for the parents			
<b>Powers relating to educational services</b>			
Approving the approach for the implementation of the basic regulation			
Consulting on the choice of textbooks and instructional material and on the ways in which parents are to be informed of the academic progress of their children			
Approving the overall approach for the enrichment or adaptation of the objectives and content of the programs of studies			
Approving the conditions and procedures for integrating the activities or content prescribed by the Minister (e.g. sex education)			
Approving the time allocation for each subject (grids-subjects)			
Approving educational activities which entail changes in the students' schedule inside or outside of school			
Approving the approach for the implementation of the student services and special educational services programs (or popular education for centres)			
Consulting the parents			
Consulting the students or a group of students (as is required)			
<b>Powers relating to community services</b>			
Organizing community services (e.g. extracurricular activities)			
Contracting with a person or body			
<b>Powers relating to financial and physical resources</b>			
Approving the use of premises or immovables that are placed at the disposal of the institution			

Matters addressed	Dates (Month year)	Actions taken (e.g. adopted, approved, consultation made, etc.)	Comments (Clarifications, partners, does not apply, etc.)
Soliciting and receiving sums of money (designated fund)			
Adopting the institution's annual budget			
<b>Other activities carried out (e.g. consultations, information, special projects, etc.)</b>			

## 2.3 Results

Insérer le texte.



## Schedules

Insérer les annexes.

## Draft Regulation

Act respecting health services and social services  
(chapter S-4.2)

### Information that institutions must provide to the Minister of Health and Social Services — 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 information that institutions must provide to the Minister of Health and Social Services, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation amends the information, whether personal or not, concerning needs for and utilization of services and relating to different types of clientele that institutions must provide to the Minister of Health and Social Services to enable the Minister to perform the Minister's duties provided for in the Act respecting health services and social services (chapter S-4.2).

The draft Regulation will enable the Minister to improve the services offered to the public, more particularly to persons in vulnerable situations, young persons and their families, seniors and informal caregivers. It has no impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Pier Tremblay, Direction générale de la planification stratégique et de la performance, Ministère de la Santé et des Services sociaux, 930, chemin Sainte-Foy, 1<sup>er</sup> étage, Québec (Québec) G1S 2L4; telephone: 581 814-9100, extension 61655; email: pier.tremblay@msss.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Health and Social Services, 1075, chemin Sainte-Foy, 15<sup>e</sup> étage, Québec (Québec) G1S 2M1.

CHRISTIAN DUBÉ  
*Minister of Health and Social Services*

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## Regulation to amend the Regulation respecting the information that institutions must provide to the Minister of Health and Social Services

Act respecting health services and social services  
(chapter S-4.2, s. 433 and s. 505, 1st par., subpar. 26)

**1.** The Regulation respecting the information that institutions must provide to the Minister of Health and Social Services (chapter S-4.2, r. 23) is amended by inserting the following section after section 5.1.2:

“**5.1.3.** An institution operating a hospital of the general and specialized class of hospitals in which a clinical department of laboratory medicine is established must provide the Minister with the information in Schedule V.3 in respect of the following users:

(1) every user for whom an examination of the immunochemical fecal occult blood test is carried out;

(2) every user for whom an examination of the human papillomavirus test is carried out.”

**2.** Section 5.2.1 is replaced by the following:

“**5.2.1.** A public institution or a private institution under agreement operating one of the following centres must provide the Minister with the information in Schedule VI.1 in respect of a user who receives rehabilitation services from such a centre:

(1) a rehabilitation centre of one of the following classes:

(a) a rehabilitation centre for mentally impaired persons or persons with a pervasive developmental disorder;

(b) a rehabilitation centre for physically impaired persons;

(2) a hospital of the general and specialized class of hospitals.”

**3.** The following is inserted after section 5.2.1:

“**5.2.2.** A public institution operating a rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction must provide the Minister with the information in Schedule VI.2 in respect of an individual user or a group user that receives services from such a centre.”

**4.** Section 6 is amended by replacing “5.2.1 and 5.3” in the portion before subparagraph 1 of the first paragraph by “5.1.3 and 5.2.1 to 5.3”.

**5.** Schedule I is amended

(1) in section 1

(a) by inserting the following after subparagraph *h* of paragraph 3:

“(h.1) the intervention program to which it is related;”;

(b) by inserting the following after subparagraph *e* of paragraph 4:

“(e.1) the priority code assigned to its assignment;”;

(2) in section 2

(a) by striking out subparagraph *b* of paragraph 1;

(b) by inserting the following after subparagraph *h* of paragraph 2:

“(h.1) an indication of whether the user is socially isolated;”.

**6.** Schedule V.1 is amended

(1) by inserting “in respect of any user suffering from cancer” after “the following information” in the portion before paragraph 1 of section 1;

(2) by adding the following after section 1:

“2. An institution referred to in section 5.1.1 of the Regulation must provide the following information in respect of any user for whom a request for a radiation oncology consultation is made or to whom radiation oncology treatment is administered:

(1) the date of receipt of the request for consultation;

(2) the clinical priority code assigned to the user’s cancer;

(3) the date of the first consultation;

(4) an indication that the administration of radiotherapy treatment was deemed appropriate following the consultation;

(5) the date as of which the user is deemed ready to receive a first radiotherapy treatment;

(6) regarding the radiotherapy treatment administered or determined following the consultation:

(a) the date on which it is administered for the first time;

(b) its anatomic target;

(c) an indication of whether it is teletherapy treatment or brachytherapy treatment;

(d) in the case of teletherapy treatment, the planning technique used in accordance with the financial management manual published by the Minister under section 477 of the Act respecting health services and social services (chapter S-4.2);

(e) the name of the treatment plan;

(f) an indication of whether the treatment is curative or palliative;

(g) the number of treatment fractions scheduled;

(7) for each period of the user’s unavailability:

(a) the dates on which the user’s unavailability begins and ends;

(b) an indication of whether the unavailability is due to personal or medical reasons;

(8) the explanations of the institution regarding any delays incurred and any period of unavailability reported.

**3.** An institution referred to in section 5.1.1 of the Regulation must provide the following information in respect of any user for whom a request for an oncology consultation or a hematology consultation is made or to whom oncology or hematology treatment is administered:

(1) the date of receipt of the request for consultation;

(2) the date of the first consultation;

(3) the tumour site of the cancer concerned;

(4) an indication that the administration of systemic treatment (chemotherapy, targeted therapy or immunotherapy) was deemed appropriate following the consultation;

(5) regarding the systemic treatment administered or determined following the consultation:

(a) the date on which it is administered for the first time;

(b) an indication of whether it is administered orally or intravenously;

(c) in the case of intravenous systemic treatment:

i. an indication that the treatment is administered in an institution other than the institution where the consultation was carried out, where applicable;

ii. an indication that the treatment is administered simultaneously with radiotherapy, where applicable;

(6) if the administration of systemic treatment was not deemed appropriate following the consultation, an indication of whether another treatment will be administered, that the systemic treatment plan has not yet been determined, or that only active follow-up will be maintained;

(7) for each period of the user's unavailability:

(a) the dates on which the user's unavailability begins and ends;

(b) an indication of whether the unavailability is due to personal or medical reasons;

(8) the explanations of the institution regarding any delays incurred and any period of unavailability reported;

**4.** Every transmission of the information required under sections 2 and 3 must be accompanied by the following:

(1) the year, financial period and week number concerned;

(2) the name and permit number of the institution concerned;

(3) the name and number, on the institution's permit, of the facility concerned.”.

**7.** The following is inserted after Schedule V.2:

#### “**SCHEDULE V.3**

(s.5.1.3)

**1.** An institution referred to in section 5.1.3 of the Regulation must provide the following information:

(1) the sequence number assigned to the test by the laboratory;

(2) the date on which the sample was taken;

(3) the date on which the sample was received at the laboratory;

(4) an indication that the test must be conducted again and the reason therefor, where applicable;

(5) concerning any immunochemical fecal occult blood test, the numerical result of the test and an indication of whether it was deemed positive, negative or invalid;

(6) concerning any human papillomavirus test:

(a) the anatomical region where the sample was taken;

(b) the result of the test and an indication of whether it was deemed positive, negative or invalid;

(7) the date of verification of the result of the test;

(8) the name and number, on the institution's permit, of the facility, or the name of the private health facility, where the person who prescribed the test was practising at the time of prescription;

(9) the name and permit number of the institution that provided services to the user;

(10) the name and number, on the institution's permit, of the facility that provided services to the user.”.

**8.** The following is inserted after Schedule VI.1:

#### “**SCHEDULE VI.2**

(s. 5.2.2)

**1.** An institution referred to in section 5.2.2 of the Regulation must provide the following information in respect of any type of user:

(1) indication of the type of user;

(2) concerning each sporadic intervention or activity:

(a) sequence number;

(b) the centre or sub-centre of activities concerned;

(c) date;

(d) type;

(e) the reasons therefor;

(f) any act performed by the provider;

(g) follow-up;

- (h) the master program to which it is related;
- (i) the intervention program to which it is related;
- (j) mode;
- (k) the place of the intervention or activity;
- (l) in the case of an intervention, the duration;
- (m) the language used during the intervention or activity;
- (n) the provider's class of employment and link with the institution;
- (o) the number of providers participating in the intervention or activity;
- (p) if the intervention or activity is performed in a school environment, the education level;
- (q) if the intervention or activity is intended for a group user, the number of participants;

2. In addition to the information required under section 1, an institution referred to in section 5.2.2 of the Regulation must provide the following information in respect of any individual user:

- (1) concerning the user:
  - (a) the reason for which the user's health insurance number cannot be provided, where applicable;
  - (b) the code of the municipality where the user's residence is located;
  - (c) the code of the territory of the local community service centre where the user's residence is located;
  - (d) the user's overall deprivation;
  - (e) the user's material deprivation;
  - (f) the user's social deprivation;
- (2) concerning each request for services:
  - (a) sequence number;
  - (b) date of receipt;
  - (c) origin;
  - (d) object;

- (e) the centre or sub-centre of activities concerned;
- (f) the decision rendered after examination of the request and the date of the decision;
- (g) an indication that it is a request from an individual or a couple;
- (h) the priority code assigned to the request;
- (3) concerning each episode of service rendered to the user:
  - (a) the sequence number;
  - (b) the dates on which the service begins and ends;
  - (c) the sequence number of its assignment to a centre or sub-centre of activities;
  - (d) the centre or sub-centre of activities covered by the assignment;
  - (e) the dates on which the assignment begins and ends;
  - (f) the priority code assigned at the time of the assignment;
  - (g) the sequence number associated to each period of the user's unavailability, where applicable;
  - (h) the dates on which the user's unavailability begins and ends, where applicable;
  - (i) the date on which services will be required for the user at a later date;
  - (j) the reason for interrupting the service episode;
- (4) concerning each addiction profile drawn up for the user:
  - (a) an indication that the assessment was conducted directly by the institution operating the rehabilitation centre for persons with an addiction or by an external resource;
  - (b) the date of the assessment and, if the assessment could not be conducted in a single session, the date on which the assessment was continued;
  - (c) the types of disorders related to psychoactive substance use, gambling or problematic Internet use observed in the user;

(d) the level of services required by the user, as determined in the assessment;

(e) the conditions observed in the user that require particular follow-up;

(f) an indication of whether the user lives with a partner with or without children, is a single parent, lives alone, lives with a relative, or lives with a non-relative;

(g) the type of the user's occupation;

(h) the sequence number associated to each addiction profile drawn up for the user;

(5) concerning each stay of the user in a facility maintained by an institution operating a rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction:

(a) the reason for the user's admission;

(b) the date and time of the user's admission;

(c) the date and time on which the user's lodging ends;

(d) the reason for ending the lodging;

(e) the dates on which each occupied bed in the institution began to be occupied;

(f) the total duration of the user's lodging in the institution;

(g) the sequence number associated to each stay of the user.

3. Every transmission of the information required under sections 1 and 2 must be accompanied by the following:

(1) the code of the health region from which the information originates;

(2) the permit number of the institution providing the information;

(3) the date of transmission;

(4) the number assigned to the transmission;

(5) the dates on which the period concerned begins and ends.”.

9. Schedule VII is amended in section 1

(1) in paragraph 3

(a) by replacing subparagraphs *h* and *i* by the following:

“(h) the results of the computation of the SMAF and social SMAF;

(i) the results of the computation of incapacity and handicap for each element of the SMAF and social SMAF;”;

(b) by replacing subparagraphs *n* and *o* by the following:

“(n) the permit number of the institution that provides services to the user;

(o) the number, on the institution's permit, of the facility that provides services to the user;

(p) the type of resource or living environment where the assessment was conducted;

(q) the name and code of the local services network entered in the file of the user concerned by the assessment;

(r) the name and code of the local services network where the residence of the user concerned by the assessment is located;

(s) the type of living environment where the user concerned by the assessment is residing and, in the case of a facility maintained by an institution, a private seniors' residence or another lodging resource, the name of that facility, residence or resource;

(t) an indication that a case management worker participated in the assessment, where applicable;

(u) for each element of the SMAF that was assessed, the items and technical aids used by the user to compensate for incapacity, where applicable;

(v) for each element of the SMAF that was assessed, an indication of whether the human resources available to compensate for the user's incapacity meet the user's needs, do not meet them, or meet them in part and, in the latter case, of whether that shortcoming is due to the quantity of services obtained, the quality of those services, or both;

(w) the weekly frequency at which the user is provided with complete hygiene care and partial hygiene care, and an indication of the mode of hygiene used;

(x) an indication of whether the user is able to get around inside the living environment using a wheelchair;

(y) an indication of whether the user is able to get around using a wheelchair, a 3-wheel scooter or a 4-wheel scooter within 20 metres of the living environment;

(z) an indication of whether the user uses stairs;”;

(2) by inserting the following after paragraph 3:

“(3.1) concerning the assessment of the user’s loss of autonomy using the OEMC:

(a) if the user is 65 years of age or over, an indication of whether examination of the file revealed a nutritional risk, and the level of risk identified;

(b) an indication of whether static and dynamic synthesis of the file using the OEMC revealed signs of the following risks:

i. if the user is under 65 years of age, the user’s nutritional risk;

ii. the user’s risk of falling;

iii. the risk of exhaustion of the user’s informal caregiver;

iv. the user’s risk of wound;

v. the user’s risk of suicide;

vi. the risk of maltreatment toward the user and, when specified, the types of risks of maltreatment (physical, sexual, material or financial and psychological);

vii. the risk of neglect toward the user;

viii. the risk of the user’s rights being violated;

ix. the user’s risk of fragility;

(c) regarding the user’s state of health:

i. the user’s body mass index;

ii. the weight fluctuations observed in the user during the year preceding the assessment;

iii. an indication of whether the user has a medical history;

iv. an indication of whether the user was hospitalized during the year preceding the assessment and the reason for that hospitalization, where applicable;

v. an indication of whether the user fell during the year preceding the assessment and the number of falls, where applicable;

vi. an indication of whether the user expresses a fear of falling, or an indication that the user is unable to answer that question;

vii. the symptoms experienced by the user with regard to the user’s sensory, genitourinary, digestive and motor functions, the condition of the user’s skin, and the user’s mood or anxiety disorders, suicidal ideation, agitation or disruptive behaviours;

viii. an indication of whether the user has a mental health problem and, if so, of whether that problem is taken in charge;

ix. an indication of whether the user has experienced trauma and, if so, the type of trauma;

x. the reason why the user has difficulty taking medication, where applicable;

xi. the type of side effects experienced by the user after taking his or her medication, where applicable;

xii. the extent to which the user felt weak during the 4 weeks preceding the assessment, or an indication that the user is unable to answer that question;

xiii. an indication of whether the user is followed by a family physician;

xiv. an indication of whether the user is followed by a medical specialist;

xv. an indication of whether the user is followed by a health or social services professional who is not a physician;

(d) regarding the user’s lifestyle:

i. the user’s appetite level;

ii. an indication of whether the user feeds orally, enterally or parenterally, or through a combination of those methods;

iii. an indication of whether the user eats the following foods for breakfast:

- (I) fruits or fruit juice;
- (II) eggs, cheese or peanut butter;
- (III) bread or cereal;
- (IV) milk;
- iv. the nature of the user's feeding problems, where applicable;
- v. the user's type of dentition;
- vi. the weekly frequency at which the user consumes alcohol;
- vii. the weekly frequency at which the user walks for at least 10 minutes;
- viii. the weekly frequency at which the user plays sports for at least 10 continuous minutes;
- ix. the weekly frequency at which the user engages in moderate activity;
- x. an indication of whether the user has ceased or significantly reduced a social activity he or she engaged in during the year preceding the assessment and the reasons therefor, where applicable;
- (e) regarding the user's psychosocial state:
  - i. an indication of any previous event experienced by the user that is likely to significantly impact his or her lifestyle and the date of each event identified, where applicable;
  - ii. an indication of whether the user is surrounded by a family or social network;
  - iii. an indication of whether the user is assisted by an informal caregiver;
  - iv. regarding each informal caregiver of the user, where applicable:
    - (I) an indication of whether he or she is the main informal caregiver or another type of informal caregiver;
    - (II) an indication that he or she is 75 years of age or over, where applicable;
    - (III) the date on which he or she began providing services to the user;
    - (IV) an indication of whether he or she cohabits with the user;
    - (V) an indication of whether his or her income is sufficient to meet his or her needs;
    - (VI) his or her state of health;
    - (VII) the nature of his or her relationship with the user;
    - (VIII) his or her employment status;
    - (IX) the nature of the problems with regard to his or her role in the user's life, as stated by the user or observed by the provider, where applicable;
    - (X) the weekly frequency at which he or she is involved with the user;
    - (XI) an indication of whether he or she is satisfied with his or her situation;
    - (XII) an indication of whether the user has agreed to have the institution communicate with the informal caregiver concerned;
  - v. the nature of the user's family dynamics;
  - vi. the type of contact between the user and his or her social or family network, and the frequency of that contact;
  - vii. the state of the relationship between the user and his or her social or family network;
  - viii. the nature of the social support that the user receives from his or her social or family network;
  - ix. the types of maltreatment of which the user seems to be a victim, where applicable;
  - x. the emotional state expressed by the user;
  - xi. the user's perception of his or her general situation;
  - xii. the nature of the means used or not used by the user in order to get his or her situation under control, or an indication that the user is unable to answer that question;
  - xiii. the nature of the user's problems with regard to his or her intimate and emotional life, where applicable;
  - xiv. the nature of the user's problems with regard to the practices and obligations related to his or her religion, where applicable;



xv. the type of the user's current occupation;

xvi. the user's civil status;

xvii. an indication of whether the user lives with a partner with or without children, is a single parent, lives alone, lives with a relative, or lives with a non-relative, or an indication that that information is not available;

xviii. the user's number of years of education;

(f) regarding the user's economic situation:

i. an indication of whether the user's income is sufficient to meet his or her needs, or an indication that the user is unable to answer that question;

ii. the nature of the user's problems with regard to finances or payments;

iii. the user's sources of income;

(g) regarding the physical environment in which the user lives:

i. the nature of the elements whose absence or presence in the user's living environment is likely to cause a risk of falling, where applicable;

ii. the nature of the user's problems with regard to accessibility inside his or her living environment;

iii. an indication of whether the user avoids going up stairs or carrying small loads;

(3.2) an indication of whether an assessment of the user's social functioning was conducted using the OEMC and, if so, the date of that assessment;";

(3) in paragraph 4

(a) by inserting the following after subparagraph l:

"(l.1) the date of any improvement of the plan;";

(b) by inserting the following after subparagraph r:

"(s) an indication that a case management worker participated in the development of the plan, where applicable;".

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

105286

## Draft Regulation

Professional Code  
(chapter C-26)

### Dental hygienists

#### —Professional activities that may be engaged in by persons other than dental hygienists

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the professional activities that may be engaged in by persons other than dental hygienists, made by the board of directors of the Ordre des hygiénistes dentaires du Québec and appearing below, is published as a draft and may be examined by the Office des professions du Québec then submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation determines, among the professional activities that may be engaged in by dental hygienists, those that, in accordance with the terms and conditions provided for herein, may be engaged in by

—a person registered in a program of studies leading to a diploma giving access to the permit issued by the Order;

—a person taking training or serving a training period as part of the diploma or training equivalence recognition procedure provided for by regulation of the Order;

—a person who is not entered on the roll of the Order taking a refresher course or serving a training period in accordance with a decision of the board of directors made under section 45.3 of the Professional Code (chapter C-26).

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Jacques Gauthier, executive director and secretary, Ordre des hygiénistes dentaires du Québec, 606, rue Cathcart, bureau 700, Montréal (Québec) H3B 1K9; telephone: 1 800 361-2996, extension 202; email: jgauthier@ohdq.com.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45 day period to Roxanne Guévin, Secretary, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; email: [secretariat@opq.gouv.qc.ca](mailto:secretariat@opq.gouv.qc.ca). The comments will be forwarded by the Office to the Minister of Higher Education and may also be sent to the professional order that made the Regulation and to interested persons, departments and bodies.

ROXANNE GUÉVIN  
*Secretary of the Office des professions du Québec*

## **Regulation respecting the professional activities that may be engaged in by persons other than dental hygienists**

Professional Code  
(chapter C-26, s. 94, 1st par., subpar. *h*)

### **DIVISION I GENERAL**

**1.** The purpose of this Regulation is to determine, among the professional activities that may be engaged in by dental hygienists, those that, in accordance with the terms and conditions provided for herein, may be engaged in by

(1) a person registered in a program of studies leading to a diploma giving access to the permit issued by the Ordre des hygiénistes dentaires du Québec;

(2) a person taking training or serving a training period as part of the diploma or training equivalence recognition procedure provided for by regulation of the Order made under paragraph c.1 of section 93 of the Professional Code (chapter C-26); or

(3) a person who is not entered on the roll of the Order taking a refresher course or serving a training period in accordance with a decision of the board of directors made under section 45.3 of the Professional Code.

**2.** The persons engaging in professional activities under this Regulation must engage in those activities in compliance with the rules applicable to dental hygienists, including those relating to ethics and the keeping of their offices and effects.

### **DIVISION II TERMS AND CONDITIONS FOR ENGAGING IN THE ACTIVITIES**

**3.** A person referred to in section 1 may engage in the professional activities that may be engaged in by dental hygienists if

(1) those activities are required

(a) as part of a program of studies leading to a diploma giving access to the permit issued by the Order; or

(b) as part of a training, training period or refresher course that the person is taking or serving for a diploma or training equivalence recognition or in accordance with a decision of the board of directors made under section 45.3 of the Professional Code (chapter C-26);

(2) the person engages in those activities in an education institution that offers the program of studies leading to a diploma giving access to the permit issued by the Order or in any other place approved beforehand by the Order; and

(3) the person engages in those activities under the supervision of a member of the Order authorized to engage in the activities, who supervises the training period or the course and who is available to intervene rapidly.

### **DIVISION III FINAL**

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

105287

## **Draft Regulation**

Courts of Justice Act  
(chapter T-16)

### **Schedule IV to the Courts of Justice Act —Amendment**

Notice is hereby given, in accordance with section 10 of the Regulations Act (chapter R-18.1) and section 181 of the Courts of Justice Act (chapter T-16), that the Regulation to amend Schedule IV to the Courts of Justice Act, appearing below, may be made by the Government on the expiry of 15 days following this publication.

The draft Regulation amends Schedule IV to the Courts of Justice Act as regard the powers and functions of administrative justices of the peace, in connection with the judgment in *R. v. Zora* (2020 SCC 14) rendered on 18 June 2020.

Study of the matter has shown no impact on the public or on enterprises, including small and medium-sized businesses.

Further information concerning the draft Regulation may be obtained by contacting Patrick Naud-Cavion, Direction générale des services de justice, Ministère de la Justice, 1200, route de l'Église, 7<sup>e</sup> étage, Québec (Québec) G1V 4M1; email: [patrick.naud-cavion@justice.gouv.qc.ca](mailto:patrick.naud-cavion@justice.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 15-day period to the Minister of Justice, 1200, route de l'Église, 9<sup>e</sup> étage, Québec (Québec) G1V 4M1.

SIMON JOLIN-BARRETTE  
*Minister of Justice*

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## **Regulation to amend Schedule IV to the Courts of Justice Act**

Courts of Justice Act  
(chapter T-16, s. 181)

**1.** The Courts of Justice Act (chapter T-16) is amended in Schedule IV by striking out

- (1) the sixth dash of class 2 of paragraph 1;
- (2) the sixth dash of class 1 of paragraph 2;
- (3) the sixth dash of class 2 of paragraph 2.

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

105285

