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## Part 2

# LAWS AND REGULATIONS

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3 August 2022 / Volume 154

### **Summary**

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Acts 2022

Notices

Legal deposit – 1st Quarter 1968  
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- (1) Acts assented to;
- (2) proclamations and Orders in Council for the coming into force of Acts;
- (3) regulations and other statutory instruments whose publication in the *Gazette officielle du Québec* is required by law or by the Government;
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**PROVINCE OF QUÉBEC**

2ND SESSION

42ND LEGISLATURE

QUÉBEC, 2 JUNE 2022

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**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 2 June 2022*

This day, at twenty-five past five o'clock in the afternoon, His Excellency the Lieutenant-Governor was pleased to assent to the following bill:

- 12      An Act mainly to promote Québec-sourced and responsible procurement by public bodies, to reinforce the integrity regime of enterprises and to increase the powers of the Autorité des marchés publics

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



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**PROVINCE OF QUÉBEC**

2ND SESSION

42ND LEGISLATURE

QUÉBEC, 3 JUNE 2022

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**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 3 June 2022*

This day, at ten past noon, His Excellency the Lieutenant-Governor was pleased to assent to the following bills:

- 4 An Act to reinforce the governance of state-owned enterprises and to amend other legislative provisions
- 35 An Act to harmonize and modernize the rules relating to the professional status of artists

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





**PROVINCE OF QUÉBEC**

2ND SESSION

42ND LEGISLATURE

QUÉBEC, 8 JUNE 2022

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**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 8 June 2022*

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

- 2 An Act respecting family law reform with regard to filiation and amending the Civil Code in relation to personality rights and civil status
  
- 33 An Act amending 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.



**PROVINCE OF QUÉBEC**

2ND SESSION

42ND LEGISLATURE

QUÉBEC, 10 JUNE 2022

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**OFFICE OF THE LIEUTENANT-GOVERNOR***Québec, 10 June 2022*

This day, at a quarter past eight o'clock in the morning, His Excellency the Lieutenant-Governor was pleased to assent to the following bill:

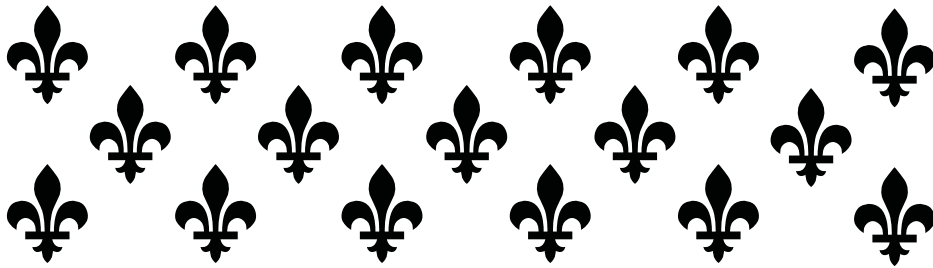
37 An Act to amend various legislative provisions mainly with respect to housing

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

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*Québec Official Publisher*





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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 2  
(2022, chapter 22)

**An Act respecting family law reform  
with regard to filiation and amending  
the Civil Code in relation to  
personality rights and civil status**

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**Introduced 21 October 2021  
Passed in principle 1 February 2022  
Passed 7 June 2022  
Assented to 8 June 2022**

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**Québec Official Publisher  
2022**

## EXPLANATORY NOTES

*This Act mainly amends the Civil Code in respect of filiation, the law of persons and civil status.*

*The Act establishes new rules regarding the publication of the register of civil status, in particular by amending the content of the certificates of civil status and by providing that detailed attestations may be issued. It provides new measures with regard to the assignment of a name, such as limiting the number of given names to four and recognizing a usual given name and it allows persons whose name was changed during the time they spent in an Aboriginal residential school, and their descendants, to change back to a traditional Aboriginal name, without costs.*

*In respect of filiation, the Act expands the presumption of paternity to de facto spouses and allows a de facto spouse to declare the filiation of a child with regard to the other spouse.*

*As regards adoption, the Act revises the rule regarding the exchange of information and the maintenance of personal relations between the adoptee and the members of his family of origin.*

*Concerning the capacity of persons, the Act provides parents with the possibility of designating a member of the child's foster family to act as suppletive tutor if authorized by the court, in addition to adding disengagement toward the child as a situation that may give rise to the designation of a suppletive tutor.*

*As regards personality rights, the Act provides that the presence of family violence in a child's environment is to be taken into consideration in determining the child's interest. The Act also defines the time at which a child is considered conceived for the purposes of the law.*

*As concerns parental authority, the Act provides that such authority must be exercised without any violence. A mechanism is put in place by which a parent is able to request care for their minor child, by themselves, in a situation of family or sexual violence caused by the other parent. The Act specifies that the presence of family violence is one of the elements to be considered by the court when ruling on an application for a declaration of deprivation of parental*

*authority. Furthermore, the rules governing the maintenance of personal relations between minor children and their grandparents are reviewed, in particular to add the possibility of maintaining such relations with the parent's former spouse, to give more weight to the minor's consent and to establish that the maintenance of relations must be in the minor's interest.*

*The Act contains rules to prevent an unrepresented party from examining or cross-examining a victim of family or sexual violence, or a child in youth protection cases. It provides that legal aid will be granted free of charge to any minor child for all services covered, regardless of the child's financial means.*

*The Act also enacts the Act respecting remittance of deposits of money to account co-holders who are spouses or former spouses, which aims, in particular, after an account co-holder has died, to compel financial institutions to remit to the surviving co-holder who was the spouse or former spouse of the deceased their share in the account balance.*

*The Act also amends the rules concerning knowledge of one's origins in relation to adoption so as to broaden their scope. Adoptees are given the right to obtain, on certain conditions, a copy of their original act of birth and of the judgments concerning their adoption, as well as the name of their grandparents and siblings of origin, and if they consent to it, the information making it possible for adoptees to contact them. The Act also allows an adoptee's descendants in the first degree to obtain that same information and those same documents. Lastly, a person's right to know their origins is enshrined in the Charter of human rights and freedoms. The Act also broadens the rules concerning disclosure of medical information in respect of adoption.*

*As regards the status of persons and civil status, the Act provides that the designation of sex appearing in a person's act of birth or act of death designates the person's sex or the person's gender identity and that such designation may refer to the identifier "non-binary". Several terminological changes are provided for by the Act to take into account the various realities of persons of sexual minorities or of transgender or non-binary parents, in particular with respect to legislative provisions that refer to the father and mother.*

*The Act exempts any person who is the subject of a first application for a change of designation of sex from paying the duties for such an application and the duties for the issuing of a copy of the certificate of change of designation of sex. Moreover, it is provided*

*that any person may apply to have the designation “father”, “mother” or “parent” appearing in their child’s act of birth correspond to the designation of sex appearing in their act of birth or, at their choice, to have the designation “parent” appear in their child’s act of birth.*

*Lastly, the Act contains transitional measures.*

**LEGISLATION ENACTED BY THIS ACT:**

- Act respecting remittance of deposits of money to account co-holders who are spouses or former spouses (2022, chapter 22, section 291).

**LEGISLATION AMENDED BY THIS ACT:**

- Civil Code of Québec;
- Act respecting industrial accidents and occupational diseases (chapter A-3.001);
- Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01);
- Funeral Operations Act (chapter A-5.02);
- Individual and Family Assistance Act (chapter A-13.1.1);
- Act respecting financial assistance for education expenses (chapter A-13.3);
- Act respecting legal aid and the provision of certain other legal services (chapter A-14);
- Automobile Insurance Act (chapter A-25);
- Act respecting prescription drug insurance (chapter A-29.01);
- Act respecting parental insurance (chapter A-29.011);
- Act constituting Capital régional et coopératif Desjardins (chapter C-6.1);
- Charter of human rights and freedoms (chapter C-12);



- Highway Safety Code (chapter C-24.2);
- Code of Civil Procedure (chapter C-25.01);
- Code of Penal Procedure (chapter C-25.1);
- Real Estate Brokerage Act (chapter C-73.2);
- Act respecting duties on transfers of immovables (chapter D-15.1);
- Act respecting elections and referendums in municipalities (chapter E-2.2);
- Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3);
- Election Act (chapter E-3.3);
- Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2);
- Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1);
- Act respecting offences relating to alcoholic beverages (chapter I-8.1);
- Interpretation Act (chapter I-16);
- Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001);
- Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine (chapter M-17.2);
- Act respecting labour standards (chapter N-1.1);
- Youth Protection Act (chapter P-34.1);
- Act respecting the Québec Pension Plan (chapter R-9);
- Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2);

- Act respecting the Government and Public Employees Retirement Plan (chapter R-10);
- Act respecting the Pension Plan of Management Personnel (chapter R-12.1);
- Educational Childcare Act (chapter S-4.1.1);
- Act respecting health services and social services (chapter S-4.2);
- Act respecting the Québec correctional system (chapter S-40.1);
- Courts of Justice Act (chapter T-16).

**REGULATIONS AMENDED BY THIS ACT:**

- Regulation respecting change of name and of other particulars of civil status (chapter CCQ, r. 4);
- Tariff of duties respecting the acts of civil status and change of name or of designation of sex (chapter CCQ, r. 10).

## Bill 2

### AN ACT RESPECTING FAMILY LAW REFORM WITH REGARD TO FILIATION AND AMENDING THE CIVIL CODE IN RELATION TO PERSONALITY RIGHTS AND CIVIL STATUS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### PART I

AMENDING PROVISIONS

#### CHAPTER I

AMENDING PROVISIONS RESPECTING MAINLY PERSONALITY  
RIGHTS, CIVIL STATUS AND FILIATION

CIVIL CODE OF QUÉBEC

**1.** Article 5 of the Civil Code of Québec is amended by replacing “under the name assigned to him and stated” by “under the surname and usual given name assigned to him and stated”.

**2.** Article 33 of the Code is amended by inserting “including the presence of family violence, which includes spousal violence,” after “family environment,” in the second paragraph.

**3.** The Code is amended by inserting the following article after article 34:

**“34.1.** For a child to be considered as conceived but not yet born for the purposes of the law, the mother or the person who is to give birth must be pregnant with the child.”

**4.** Chapter I of Title Three of Book One of the Code is amended by replacing the portion before article 50 by the following:

#### “CHAPTER I

“NAME AND DESIGNATION OF SEX

#### “DIVISION I

“NAME

“§1. — *Assignment of name*”.

**5.** Article 50 of the Code is amended by replacing “includes the surname and given names” in the second paragraph by “is comprised of the surname and the given names, including the usual given name. That given name is the one commonly used by a person to identify himself and under which his civil rights are exercised”.

**6.** Article 51 of the Code is amended

(1) by replacing “his mother and father choose, one or more given names” by “his father and mother or his parents choose, one to four given names composed of not more than two parts”;

(2) by adding the following sentence at the end: “If the child is given more than one given name, the parents choose his usual given name from among those given names.”

**7.** Article 52 of the Code is amended

(1) in the first paragraph,

(a) by inserting “or of one of the parents” after “father”;

(b) by inserting “or of the other parent” after “mother”;

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

“If the disagreement is over the choice of a given name or names, the registrar assigns to the child, as the case may be, two or four given names chosen respectively by the father and mother or by the parents. If the disagreement is over the choice of the usual given name, the registrar assigns to the child such a given name from among the given names received.”

**8.** Article 53 of the Code is amended by replacing the first paragraph by the following paragraph:

“A child whose filiation is established with regard to only his father or his mother or one of his parents bears the surname of his father, mother or parent, as the case may be, and one to four given names chosen by his father, mother or parent, including the usual given name.”

**9.** Article 54 of the Code is amended

(1) by inserting “or by the parents” after “mother” in the first paragraph;

(2) in the second paragraph,

(a) by inserting “de famille” after “remplacer le nom” in the French text;

(b) by inserting “, including one designated as the usual given name,” after “use”.

**10.** Division II of Chapter I of Title Three of Book One of the Code becomes subdivision 2 of Division I of Chapter I of Title Three of Book One.

**11.** Article 55 of the Code is amended by striking out the second paragraph.

**12.** Article 56 of the Code is amended by replacing “married or civil union spouse” in the second paragraph by “spouse”.

**13.** The Code is amended by inserting the following subdivision after article 56:

“§3. — *Substitution of the usual given name*

“**56.1.** Another given name stated in the act of birth may be substituted for the usual given name on mere notice in writing presented to the registrar of civil status. A person who has been domiciled in Québec for at least one year may be the subject of such a notice. A child under one year of age, born and domiciled in Québec, is considered to have been domiciled in Québec for at least one year.

However, the rules governing a change of name apply to any subsequent substitution, with the necessary modifications.

The content of the notice, the information and documents that must accompany the notice as well as the duties payable by the person presenting the notice are determined by government regulation.

“**56.2.** A notice of substitution of the usual given name of a minor child may be presented by his tutor or by the minor alone if he is 14 years of age or over.

Except for a compelling reason, the usual given name of a minor child is not substituted if, as the case may be, the father and mother or the parents of the minor child as legal tutors, the tutor, if any, or the minor 14 years of age or over, have not been notified of the notice or if one of them objects to the substitution.

A person who wishes to present such a notice may, if an objection is made, as the case may be, by the father and mother or the parents as legal tutors, by the tutor, if any, or by the minor 14 years of age or over, submit an application to the court before the notice is presented to the registrar of civil status.

“**56.3.** A substitution of the usual given name produces its effects from the 15th day after the publication of the notice of substitution of the usual given name in accordance with the rules determined by government regulation.

However, the substitution produces its effects from the day of the alteration of the register of civil status in the following situations where publication is not required:

(1) a special exemption from publication has been granted by the Minister of Justice for reasons of general interest;

(2) it is clear that the change requested relates to a modification of the person's gender identity; or

(3) the change requested concerns a child under 6 months of age.

**“56.4.** A substitution of the usual given name has, with the necessary modifications, the same effects as those resulting from a change of name provided for in articles 68 to 70.”

**14.** Division III and subdivision 1 of Division III of Chapter I of Title Three of Book One of the Code become subdivision 4 and subdivision I of subdivision 4 of Division I of Chapter I of Title Three of Book One, respectively.

**15.** Subdivision 2 of Division III of Chapter I of Title Three of Book One of the Code becomes subdivision II of subdivision 4 of Division I of Chapter I of Title Three of Book One.

**16.** Article 58 of the Code is amended by inserting “or of one of the parents” after “mother” in the second paragraph.

**17.** Article 59 of the Code is amended by striking out “who is a Canadian citizen and” in the first paragraph.

**18.** Article 60 of the Code is amended by inserting “or of one of the parents” after “mother” in the second paragraph.

**19.** Article 61 of the Code is amended by inserting “or of the parents” after “mother” in the first paragraph.

**20.** Article 62 of the Code is amended

(1) by inserting “or the parents” after “mother” in the first paragraph;

(2) by inserting “or of one of the parents” after “mother” in the second paragraph.

**21.** Article 64 of the Code is amended by inserting “as well as the persons or categories of persons who may be exempt from paying those duties,” after “making the application”.

**22.** Subdivision 3 of Division III of Chapter I of Title Three of Book One of the Code becomes subdivision III of subdivision 4 of Division I of Chapter I of Title Three of Book One.

**23.** Article 65 of the Code is amended by inserting “or by one of the parents or both of them” after “mother”.

**24.** Article 66.1 of the Code is amended by replacing “by the father and mother” by “by the father or the mother or by one of the parents or both of them”.

**25.** Subdivision 4 of Division III of Chapter I of Title Three of Book One of the Code becomes subdivision IV of subdivision 4 of Division I of Chapter I of Title Three of Book One.

**26.** The Code is amended by inserting the following division after article 70:

**“DIVISION II**

**“DESIGNATION OF SEX**

**“§1. — *General provision***

**“70.1.** The designation of sex appearing in a person’s act of birth and act of death designates the person’s sex attested at birth or the person’s gender identity if the gender identity does not correspond to the sex attested at birth.

The designation of sex is represented by letter symbols that refer to the identifiers “male”, “female” and “non-binary”. A government regulation determines the letter symbols to be used.”

**27.** Division IV of Chapter I of Title Three of Book One of the Code becomes subdivision 2 of Division II of Chapter I of Title Three of Book One.

**28.** Article 71 of the Code is amended by striking out “and is a Canadian citizen” in the third paragraph.

**29.** Division V of Chapter I of Title Three of Book One of the Code becomes Division III of Chapter I of Title Three of Book One.

**30.** Article 80 of the Code is amended by inserting “or the parents” after “mother” in the second paragraph.

**31.** Article 93 of the Code is amended, in the first paragraph,

(1) by replacing “his or her birth” by “the person’s birth”;

(2) by replacing “the spouse, the names of his or her father and mother as well as his or her last domicile, and the date,” by “the person’s spouse and father and mother or parents, as well as the person’s last domicile, and date.”

**32.** Article 111 of the Code is amended by inserting “or of the parent who gave birth to the child” at the end of the second paragraph.

**33.** Article 114 of the Code is amended by replacing the first paragraph by the following paragraphs:

“Only the father, mother or parent may declare the filiation of a child with regard to themselves. However, where the child is conceived or born during the marriage, civil union or *de facto* union, one of the spouses may declare the filiation of the child with regard to the other spouse.

In the case of a *de facto* union, the declaring spouse must provide, with the declaration of birth, an affidavit in which the spouse states the facts and circumstances showing that the child was born during the union or within 300 days after the end of the union. The spouse must also attach to the declaration an affidavit from a third person corroborating the spouse’s affidavit and, where applicable, any other evidence proving the union. If need be, the registrar of civil status makes a summary investigation to obtain additional information.”

**34.** Article 115 of the Code is replaced by the following article:

**“115.** A declaration of birth states the name assigned to the child, the usual given name if the child has more than one given name, the sex, the place, date and time of birth, and the name and domicile of the child’s father and mother or parents. It also states the family relationship between the declarant and the child. The declarant is then designated as being the father, mother or parent according to the designation of sex appearing in the declarant’s act of birth or, at the declarant’s choice, as being the child’s parent.”

**35.** The Code is amended by inserting the following article after article 116:

**“116.1.** The obligation, for those who must draw up an attestation of birth or declare the birth of a child, to indicate the child’s sex in the attestation or declaration may not be made dependent on the requirement for the child to have undergone any medical treatment or surgical operation whatsoever.”

**36.** Article 119 of the Code is amended by inserting “or of the parents” after “mother” in the first paragraph.

**37.** Article 121.2 of the Code is amended by replacing “and witnesses” by “or of their parents, and of the witnesses” in the first paragraph.



**38.** Article 126 of the Code is amended

(1) by replacing “and sex,” by “, designation of sex appearing in the act of birth, and”;

(2) by inserting “or of the parents” after “mother”.

**39.** The Code is amended by inserting the following subdivision after article 129:

“§1.1. — *Change of parental designation*

“**129.1.** Any person may apply to have the designation “father”, “mother” or “parent” appearing in their child’s act of birth correspond to the designation of sex appearing in their act of birth or, at their choice, to have the designation “parent” appear in their child’s act of birth.

A child 14 years of age or over shall be notified of such an application and may object to the change of the designation “father” or “mother”, as the case may be. If an objection is made, the designation “parent” is assigned. A minor under 14 years of age shall be informed of the change made to his act by the person having parental authority.

The rules of procedure for such an application and the duties payable by the person making the application are determined by government regulation.”

**40.** Article 132.0.1 of the Code is amended by inserting “or of the parents” after “mother” in the first paragraph.

**41.** Article 146 of the Code is replaced by the following article:

“**146.** A certificate of civil status states the person’s name and designation of sex, the place and date of birth as well as the name of the father and mother or of the parents and, if the person is deceased, the place and date of death. It also states, if applicable, the place and date of the person’s marriage or civil union and the name of the spouse.

The registrar of civil status may also issue certificates of birth, marriage, civil union or death bearing only the particulars determined by government regulation.”

**42.** Article 147 of the Code is amended by adding the following paragraph at the end:

“A detailed attestation deals with the information contained in the copy of the attestation of birth transmitted by the accoucheur to the registrar of civil status and with the nature of the changes made to an act of birth, if any.”

**43.** Article 148 of the Code is amended by adding the following sentence at the end of the second paragraph: “He issues detailed attestations only to the person whose birth is attested in the act of birth.”

**44.** Article 149 of the Code is amended

(1) by striking out the last sentence of the first paragraph;

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

“In cases of adoption, the adoptee may, in accordance with article 583, obtain a copy of the original act. The same applies for the descendants in the first degree of a deceased adoptee. The other persons mentioned in the new act may obtain a copy of it if the court, having ascertained that the other conditions of law have been met, so authorizes. The authorities responsible under the law for disclosing information about the identity of the parent of origin and information making contact with that parent possible may, pursuant to an application by the adoptee or the adoptee’s descendants in the first degree, if applicable, to obtain that information, obtain a copy of the original act.”

**45.** Article 151 of the Code is amended by replacing “register are fixed” in the third paragraph by “register, as well as the persons or categories of persons who may be exempt from paying the duties, are determined”.

**46.** Article 171 of the Code is amended by inserting “or of his parents” at the end.

**47.** Article 178 of the Code is amended by replacing “the father or mother designates a tutor” in the second paragraph by “a tutor is designated by the father or mother or by the parents or one of them, as the case may be,”.

**48.** Article 183 of the Code is amended

(1) by replacing “Fathers and mothers,” in the first paragraph by “The father and mother or the parents,”;

(2) by replacing “fathers and mothers” in the second paragraph by “the father and mother or the parents”.

**49.** Article 184 of the Code is amended by inserting “or the parent” after “mother”.

**50.** Article 186 of the Code is amended by inserting “or the parents” after “mother”.

**51.** Article 192 of the Code is amended

(1) by inserting “or the parents” after “mother” in the first paragraph;

(2) by replacing “The father and mother” in the second paragraph by “They”.

**52.** Article 193 of the Code is amended

(1) by inserting “or the parents” after “mother”;

(2) by replacing “one parent” and “his” by “one of them” and “their”, respectively.

**53.** Article 195 of the Code is amended by inserting “or the parents” after “mother”.

**54.** Article 196 of the Code is amended by inserting “or the parents” after “mother” in the first paragraph.

**55.** Article 198 of the Code is amended by inserting “or a parent” after “mother”.

**56.** Article 199 of the Code is amended, in the first paragraph,

(1) by inserting “or the parents” after “the father and mother”;

(2) by inserting “or his parents” at the end.

**57.** Article 199.1 of the Code is amended

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

“The father or mother of a minor child or the child’s parents or one of them may designate a person to whom may be delegated or with whom may be shared the offices of legal tutor and of person having parental authority where it is impossible for them or for one of them to fully assume those offices or where there is disengagement toward the child.”;

(2) in the second paragraph,

(a) by replacing “the father or mother” by “one of them”;

(b) by replacing “or a spouse of that ascendant or relative” by “, a spouse of that ascendant or relative or a member of the child’s foster family”.

**58.** Article 199.2 of the Code is amended

(1) by inserting “or of the parents or one of them” after “mother” in the first paragraph;

(2) by inserting “or the parents” after “mother” in the second paragraph.

**59.** Article 199.3 of the Code is amended

(1) by inserting “or of the parents or one of them” after the first occurrence of “mother”;

(2) by replacing “either the father or the mother” by “one of them”.

**60.** Article 199.5 of the Code is amended by replacing “mother without the father’s or mother’s consent, unless the father or mother is prevented from expressing his or her wishes” by “the mother or by the parents or one of them without their consent, unless they are prevented from expressing their will”.

**61.** Article 199.6 of the Code is amended by inserting “or parent” after “mother”.

**62.** Article 199.7 of the Code is amended by inserting “or one of the parents” after “mother”.

**63.** Article 199.8 of the Code is amended by inserting “or one of the parents” after “mother”.

**64.** Article 199.9 of the Code is amended by inserting “or to the parents or one of them” after “mother” in the second paragraph.

**65.** Article 200 of the Code is amended by replacing “A father or mother may appoint a tutor to his or her” by “The father or mother or one of the parents may appoint a tutor to their”.

**66.** Article 201 of the Code is amended

(1) by replacing “parent or to the last parent who is able to exercise tutorship, as the case may be, if that parent” and “his” in the first paragraph by “person among the father and mother or among the parents or to the last person among them who is able to exercise tutorship, as the case may be, if that person” and “their”, respectively;

(2) by replacing “both parents” in the second paragraph by “the father and mother or the parents”.

**67.** Article 202 of the Code is amended by inserting “or one of the parents” after “mother” in the first paragraph.

**68.** Article 203 of the Code is amended by inserting “or one of the parents” after “mother”.

**69.** Article 205 of the Code is amended by inserting “or by the parents” after “mother” in the first paragraph.

**70.** Article 206 of the Code is amended by inserting “or one of the parents” after “mother”.

**71.** Article 207 of the Code is amended

- (1) by inserting “or whose parents” after “whose father and mother”;
- (2) by inserting “or to his parents” at the end.

**72.** Article 209 of the Code is amended by inserting “or parents” after “mothers”.

**73.** Article 218 of the Code is amended by inserting “or the parents” at the end.

**74.** Article 223 of the Code is amended by inserting “or the parents” after “mother” in the first paragraph.

**75.** Article 225 of the Code is amended

- (1) by replacing “appointed by the father or mother of a minor or the father and mother” in the first paragraph by “, appointed by the father or mother or by one of the parents of a minor, or the parents”;
- (2) by inserting “or the parents” after “mother” in the second paragraph.

**76.** Article 226 of the Code is amended

- (1) by inserting “or the parents” after “mother” in the first paragraph;
- (2) by inserting “or the lines of each of the two parents” after “lines” in the third paragraph.

**77.** Article 228 of the Code is amended by inserting “or the lines of each of the two parents” after “lines” in the first paragraph.

**78.** Article 381 of the Code is amended by inserting “or of the parents” after “mothers” in the second paragraph.

**79.** Article 513 of the Code is amended by replacing “fathers and mothers” in the second paragraph by “the father and mother or of the parents”.

**80.** Article 525 of the Code is replaced by the following article:

**525.** A child born during a marriage, civil union or *de facto* union or within 300 days after its dissolution or annulment or, in the case of a *de facto* union, its end, is presumed to have as the other parent the spouse of his mother or of the parent who gave birth to him.

The presumption is rebutted with regard to the former spouse where the child is born within 300 days of the dissolution or annulment of the marriage or civil union or of the end of the *de facto* union, but after a subsequent marriage, civil union or *de facto* union of his mother or of the parent who gave birth to him.

The presumption is also rebutted if the child is born more than 300 days after the judgment ordering separation from bed and board of married spouses, unless the spouses have voluntarily resumed their community of life before the birth.

The presumption is rebutted as well if the child is born of an assisted procreation activity carried out after the death of the spouse of his mother or of the parent who gave birth to him.”

**81.** Article 535 of the Code is amended, in the second paragraph,

- (1) by striking out “husband or civil union”;
- (2) by inserting “or parent” after “father”.

**82.** The Code is amended by inserting the following article after article 535.1:

**“535.2.** The court may establish the filiation of a child born of an assisted procreation activity with a person who was deceased at the time the activity was carried out if it is shown to the court that

- (1) the person was a party to the parental project at the time of the death; and
- (2) the child was conceived using that person’s reproductive material or, as applicable, the reproductive material that the person had decided to use to have a child.

Participation of that person in the parental project is presumed if that person and the parent with regard to whom filiation with the child is established were spouses at the time of the death and if the child is born of a transfer of an embryo created before the death.”

**83.** Article 538.3 of the Code is replaced by the following article:

**“538.3.** A child born of a parental project between spouses involving the use of the reproductive material of a third person and whose birth occurred during the spouses’ union or within 300 days after the dissolution or annulment of their marriage or civil union or the end of their *de facto* union is presumed to have as the other parent the spouse of his mother or of the parent who gave birth to him.

The presumption is rebutted with regard to the former spouse where the child is born within 300 days of the dissolution or annulment of the marriage or civil union or of the end of the *de facto* union, but after a subsequent marriage, civil union or *de facto* union of his mother or of the parent who gave birth to him.

The presumption is also rebutted if the child is born more than 300 days after the judgment ordering separation from bed and board of married spouses, unless the spouses have voluntarily resumed their community of life before the birth.

The presumption is rebutted as well if the child is born of an assisted procreation activity carried out after the death of the spouse of his mother or of the parent who gave birth to him.”

**84.** Article 539 of the Code is amended by replacing “or civil union spouse” in the first paragraph by “, civil union or *de facto* spouse”.

**85.** Article 540 of the Code is repealed.

**86.** Article 544 of the Code is amended by replacing “mother or his tutor” by “mother, his parents or his tutor”.

**87.** Article 555 of the Code is amended by inserting “or of either parent” after “mother”.

**88.** Article 559 of the Code is amended

(1) by inserting “nor his filiation with regard to either of his parents” after “maternal filiation” in paragraph 1;

(2) by replacing “mother, father or tutor” in paragraph 2 by “father and mother or parents or tutor”;

(3) by inserting “or parents” after “mother” in paragraph 3;

(4) by inserting “nor parents” after “mother” in paragraph 4.

**89.** Article 561 of the Code is amended by replacing “mother or tutor” by “his mother, one of his parents or his tutor”.

**90.** Article 576 of the Code is amended by inserting “or parents” after “mother”.

**91.** Article 577 of the Code is amended by inserting “or of one of his parents” after “mother” in the second paragraph.

**92.** Article 579 of the Code is replaced by the following article:

**“579.** In the case of an adoption of a child domiciled in Québec by a person also domiciled in Québec, exchanges of information concerning the adoptee and members of his family of origin may be provided for, or personal relations between those persons may be maintained or developed, to the extent that establishing such exchanges or maintaining or developing such relations is in the interest of the adoptee. If the adoptee is 10 years of age or over, his consent must be obtained, unless he is unable to express his will. Those exchanges may take place and those relations may be maintained or developed by any means appropriate to the situation and the persons are not required to be in the physical presence of each other. The terms for the exchanges or relations shall be agreed on in writing between the adopter, as the adoptee’s tutor, or the adoptee 14 years of age or over and the members concerned of the family of origin.

Where an adoptee 10 years of age or over, but under 14 years of age, does not consent to exchanging information or to maintaining or developing relations with a parent or grandparent of origin, or if there is a disagreement between the parties in that respect, the exchanges or the maintenance or development of the relations are determined by the court, to the extent that they are in the interest of the adoptee and that they concern persons who are important to him.

In all cases, the consent of the adoptee 14 years of age or over is required to provide for such exchanges or for the maintenance or development of such relations and the adoptee may, from that age, put an end to such exchanges or relations without formality, whether or not an order has been issued by the court.”

**93.** Article 583 of the Code is replaced by the following article:

**“583.** An adoptee, including one under 14 years of age who has obtained the approval of his father and mother, of his parents or of his tutor, has the right to obtain, from the authorities responsible under the law for disclosing such information, his original name, the name of his parents of origin, whether or not the bond of filiation has been entered in the original act of birth, and information making it possible for him to contact them.

The adoptee also has the right to obtain a copy of his original act of birth and of the judgments concerning the adoption, according to the terms determined by government regulation.

Likewise, once the adoptee has reached full age, his parents of origin have the right to obtain the name given to him and information making it possible for them to contact him.



No such information may be disclosed, however, if an identity disclosure veto or a contact veto, as the case may be, bars their disclosure. In addition, the communication of a document must be made in keeping with any contact veto registered and the passages providing information making contact with a parent of origin possible must be deleted or redacted accordingly.

The authorities that disclose information concerning a parent of origin whose filiation with regard to the adoptee has not been entered in the original act of birth are not liable for any injury which may result from an error not due to their act or omission in the identification of the parent.”

**94.** The Code is amended by inserting the following article after article 583:

“**583.0.1.** The descendants in the first degree of an adoptee who are 14 years of age or over may, if the adoptee is deceased, obtain from the authorities responsible under the law for disclosing such information and documents, the same information and the same documents that the adoptee may obtain under this division, subject to the same conditions.”

**95.** Article 583.3 of the Code is repealed.

**96.** Article 583.4 of the Code is amended

(1) by replacing “in the year following” in the first paragraph by “in the 30 days following”;

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

“Such an identity disclosure veto by the parent of origin ceases to have effect on the adoptee’s eighteenth birthday. The same applies to the identity protection granted, by operation of law, to the adoptee where such a veto is registered by the parent of origin.”

**97.** Article 583.5 of the Code is amended by striking out “and the parent of origin may register an identity disclosure veto until a first request for information about him is made”.

**98.** Article 583.6 of the Code is amended

(1) by inserting “Whether or not the bond of filiation has been entered in the original act of birth,” at the beginning;

(2) by replacing “or allowing contact” by “or, where applicable, in the case of the parent of origin, barring any contact between the latter and the adoptee’s descendants in the first degree, or may allow contact”.

**99.** Article 583.7 of the Code is amended

(1) by inserting “or to maintain or withdraw a veto already registered by him” after “contact veto” in the first paragraph;

(2) in the second paragraph,

(a) by inserting “or incapable of expressing his will” after “untraceable”;

(b) by inserting “or again becomes capable of expressing his will” after “found”.

**100.** Article 583.8 of the Code is amended

(1) by striking out “or by a third person” in the first paragraph;

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

“If the person is untraceable or incapable of expressing his will, the veto registered by operation of law is maintained. In the event the person is found or again becomes capable of expressing his will, he must be given the opportunity to maintain or withdraw the veto.”

**101.** Article 583.10 of the Code is replaced by the following article:

**“583.10.** Unless the parent of origin has registered an identity disclosure veto, the adoptee, including one under 14 years of age who has obtained the approval of his father and mother, of his parents or of his tutor, has the right to obtain, from the authorities responsible under the law for disclosing such information, the names of his brothers or sisters of origin who have reached full age, whether adopted or not, and those of his grandparents of origin and, to the extent that they consent to it, the information making it possible for the adoptee to contact them.

Likewise, once the adoptee has reached full age, his brothers and sisters of origin, whether adopted or not, including the ones under 14 years of age who have obtained the approval of their father and mother, of their parents or of their tutor, as well as his grandparents of origin have the right to obtain the name given to the adoptee and information making it possible to contact him, to the extent that the adoptee consents to it.”

**102.** Article 583.12 of the Code is replaced by the following article:

**“583.12.** In the case of an adoption of a child domiciled outside Québec, the identity of the parent of origin and the documents to which the adoptee is entitled are communicated to the adoptee, to the extent that the law of the child’s State of origin does not provide for different rules. Disclosure of the

identity of the adoptee or of another person sought and of information making it possible to contact the adoptee, the parent of origin or another person sought is subject to the consent of that person, unless, as the case may be, the law of the child's State of origin provides otherwise."

**103.** Article 584 of the Code is amended, in the first paragraph,

(1) by replacing "concludes that harm could be caused to the adoptee's health or to that of a parent of origin or any close relatives" by "is of the opinion that the health of the adoptee, of a parent of origin or of any of their close relatives";

(2) by replacing "if any of them were deprived of the information the physician requires" by "warrants it";

(3) by replacing "the latter may obtain the medical information required" by "the physician may obtain the necessary medical information".

**104.** Article 597 of the Code is amended by inserting "or to his parents" at the end.

**105.** Article 598 of the Code is amended by inserting "or of his parents" after "mother".

**106.** Article 599 of the Code is amended

(1) by inserting "or the parents" after "mother" in the first paragraph;

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

"They exercise their authority without any violence."

**107.** Article 600 of the Code is amended

(1) by inserting "or the parents" after "mother" in the first paragraph;

(2) by replacing "either parent", "his or her" and "other parent" in the second paragraph by "either of them", "their" and "other", respectively.

**108.** Article 603 of the Code is amended

(1) by inserting "or the parent" after "mother";

(2) by replacing "he or she is" and "other parent" by "they are" and "other", respectively.

**109.** The Code is amended by inserting the following article after article 603:

**“603.1.** The father or the mother or the parent may, without the other parent’s consent, due to a situation of family violence, which includes spousal violence, or of sexual violence, caused by that other parent, request health services or social services, including psychosocial support services, recognized by the Minister of Justice, for their child.

To that end, the father or the mother or the parent must first obtain an attestation from a public servant or public officer designated by the Minister of Justice who, on examining the affidavit of the father, mother or parent attesting that there exists such a situation of violence and other factual elements or documents supporting that affidavit provided by persons in contact with the persons who are victims, considers that the request is a measure beneficial to the health and safety of the child. The public servant or public officer must act promptly.”

**110.** Article 605 of the Code is amended by inserting “or the parents” after “mother”.

**111.** Article 606 of the Code is amended, in the first paragraph,

(1) by replacing “father, the mother or” by “father and mother or the parents”;

(2) by inserting “, including the presence of family violence, which includes spousal violence” after “interest of the child”.

**112.** Article 610 of the Code is amended by inserting “or a parent” after “mother”.

**113.** Article 611 of the Code is replaced by the following article:

**“611.** Personal relations between the child and his grandparents may be maintained or developed to the extent that it is in the child’s interest and that, if the child is 10 years of age or over, he consents to it, unless he is unable to express his will. Such relations may, on the same conditions, be maintained with the former spouse of the child’s father, mother or parent, provided that person is important to the child. Those relations may be maintained or developed by any means appropriate to the situation and the persons are not required to be in the physical presence of each other. The terms governing such relations may be agreed on in writing between the child’s father, mother or parent as tutor, the child’s tutor, if applicable, or the child 14 years of age or over, and the child’s grandparents or the former spouse of his father, mother or parent, as the case may be.

If a child 10 years of age or over, but under 14 years of age, does not give his consent or if there is a disagreement between the parties, maintenance or development of those relations is determined by the court.

In all cases, the consent of a child 14 years of age or over is required for such relations to be maintained or developed and the child may, from that age, put an end to them without further formality, whether or not an order has been issued by the court.”

**114.** The Code is amended by inserting the following article after article 643:

“**643.1.** Remittance of a share of the balance of a demand deposit account to the surviving co-holder under section 3 of the Act respecting remittance of deposits of money to account co-holders who are spouses or former spouses (2022, chapter 22, section 291) that exceeds the share to which the co-holder is entitled does not by itself entail acceptance of the succession.”

**115.** Article 670 of the Code is amended by inserting “or the parents” after “mother” in the first paragraph.

**116.** Article 676 of the Code is amended by inserting “or the lines related to each of his parents” after “of the deceased” in the second paragraph.

**117.** Article 679 of the Code is amended by inserting “or the lines related to each of the parents” after “maternal lines” in the first paragraph.

**118.** Article 1814 of the Code is amended by replacing “Fathers and mothers or tutors” in the first paragraph by “The father and mother, the parents or the tutor”.

**119.** Article 1974.1 of the Code is amended

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

“A lessee may resiliate the current lease if, because of sexual violence, spousal violence or violence towards a child living in the dwelling covered by the lease, the safety of the lessee or of the child is threatened.”;

(2) by striking out “or sexual aggression,” in the third paragraph.

**120.** Article 2926.1 of the Code is amended by replacing “from a sexual aggression, violent behaviour suffered during childhood, or the violent behaviour of a spouse or former spouse” in the first paragraph by “from violent behaviour suffered during childhood, sexual violence or spousal violence”.

**121.** Article 3084.1 of the Code is amended by striking out “and nationality” in the second paragraph.

ACT RESPECTING CLINICAL AND RESEARCH ACTIVITIES  
RELATING TO ASSISTED PROCREATION

**122.** Section 1 of the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01) is amended by inserting “or persons who carry a child and” after “women” in the first paragraph.

**123.** Section 2 of the Act is amended, in subparagraph 1,

- (1) by replacing “in women” by “in a woman or a person”;
- (2) by inserting “or a person” after “a woman or a man”.

**124.** Section 10 of the Act is amended, in the second paragraph,

- (1) by inserting “or person who carries the child” after “of the woman”;
- (2) by replacing “the woman’s age” by “the age of the woman or person who carries the child”.

**125.** Section 10.3 of the Act is amended

- (1) by inserting “or person” after “into a woman” in the first paragraph;
- (2) by inserting “or person” and “or person’s” in the second paragraph after “into a woman” and “in the woman’s”, respectively.

ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN  
OTHER LEGAL SERVICES

**126.** Section 1.1 of the Act respecting legal aid and the provision of certain other legal services (chapter A-14) is amended by inserting “or the parents” after “mother and father” in paragraph 2.

**127.** Section 1.2 of the Act is amended, in subparagraph 1 of the first paragraph,

- (1) by inserting “or one of the parents,” after “the father or the mother”;
- (2) by inserting “or parent” after “neither married nor the father or mother”;
- (3) by inserting “or parent” after “person nor the father or mother”.

**128.** The Act is amended by inserting the following section after section 4:

**“4.0.1.** Legal aid shall be granted free of charge to every minor child, regardless of the child’s financial eligibility and for all the services offered under this Act and the regulations.”

**129.** Section 80 of the Act is amended by inserting “or one of the parents” after “mother” in subparagraph *a* of the first paragraph.

**130.** The Act is amended by inserting the following section after section 83.1:

**“83.1.1.** In addition to the functions and duties assigned to it by Chapter II, the Commission des services juridiques shall see that legal services are offered to a non-represented party, for the examination or cross-examination of the other party or of a child, where the court orders the appointment of an advocate in accordance with article 278 of the Code of Civil Procedure (chapter C-25.01) or orders that a child be examined or cross-examined by an advocate under section 85.4.1 of the Youth Protection Act (chapter P-34.1).”

#### ACT RESPECTING PARENTAL INSURANCE

**131.** Section 2 of the Act respecting parental insurance (chapter A-29.011) is amended

(1) by replacing “in connection with a pregnancy or the delivery of a child” in paragraph 1 by “or exclusive benefits for the person, in connection with pregnancy or delivery”;

(2) by inserting “or exclusive benefits for the non-birthing parent” after “paternity benefits” in paragraph 2;

(3) by replacing “exclusive and” in paragraph 3 by “exclusive or”.

**132.** The heading of subdivision 1 of Division I of Chapter II of the Act is amended by adding “*or exclusive benefits for the person, in connection with pregnancy or delivery*” at the end.

**133.** Section 7 of the Act is amended

(1) by inserting “or exclusive benefits for the person, in connection with pregnancy or delivery,” after “benefits” in the first paragraph;

(2) by striking out both occurrences of “maternity” in the second paragraph;

(3) in the third paragraph,

(a) by replacing “of maternity benefits” by “of the benefits provided for in the first paragraph”;

(b) by striking out “maternity” before “benefit period”.

**134.** Section 8 of the Act is amended

(1) by replacing “as in the case of maternity” in the first paragraph by “as those provided for in the first paragraph of section 7”;

(2) by striking out “maternity” in the second paragraph.

**135.** The heading of subdivision 2 of Division I of Chapter II of the Act is amended by adding “*or exclusive benefits for the non-birthing parent*” at the end.

**136.** Section 9 of the Act is amended by replacing “paternity benefits is 5 or, in the case of an election pursuant to section 18, 3” by “paternity benefits or exclusive benefits for the non-birthing parent is five or, in the case of an election pursuant to section 18, three”.

**137.** Section 12.1 of the Act is amended by adding the following paragraph at the end:

“If the adoption outside Québec does not materialize, the welcome and support benefits relating to an adoption paid during the weeks preceding the child’s arrival are not recoverable, up to the number of weeks provided for in the third paragraph.”

#### CHARTER OF HUMAN RIGHTS AND FREEDOMS

**138.** The Charter of human rights and freedoms (chapter C-12) is amended by inserting the following section after section 39:

“**39.1.** Every person has a right, to the extent provided for by law, to know his origins.”

#### CODE OF CIVIL PROCEDURE

**139.** Article 108 of the Code of Civil Procedure (chapter C-25.01) is amended by inserting “documents containing information relating to the parent of origin,” after “psychosocial evidence,” in the third paragraph.

**140.** Article 160 of the Code is amended by inserting “or parents” after “mother” in the first paragraph.

**141.** Article 278 of the Code is amended by adding the following paragraph at the end:

“The court may, on application or on its own initiative, prevent an unrepresented party from examining or cross-examining the other party or a child, where the unrepresented party has been indicted or is subject to an order, an undertaking or a recognizance under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) concerning that other party or that child in relation to family violence, which includes spousal violence, or to sexual violence, or where the unrepresented party is subject to a civil protection order or to an application, agreement or decision relating to youth protection also concerning that other party or that child or where the court considers that such a context of violence exists. In such a case, the court orders that a lawyer be designated to conduct the examination or cross-examination.”



**142.** Article 336 of the Code is amended by replacing the third paragraph by the following paragraph:

“A judgment relating to adoption is notified to the parties or their representatives in compliance with the rules governing the publication of judgments in family matters, unless the court decides, on application or on its own initiative, to depart from those rules. Those rules do not apply where the child or the adopter is domiciled outside Québec or where the judgment is notified to the director of youth protection and to the Minister of Health and Social Services. If it is notified to the party entrusted with the parental authority, the judgment ordering the child’s placement or adoption is accompanied by a certificate attesting the parental authority. In the case of a judgment declaring a child judicially eligible for adoption, such certificate may be sent to the person who was entrusted with the parental authority if that person so requests it.”

**143.** Article 404 of the Code is amended by inserting “or parents” after “mother” in the first paragraph.

**144.** Article 432 of the Code is amended by inserting “, the parents” after “mother” in the second paragraph.

**145.** Article 434 of the Code is amended by inserting “or to one of the parents” after “mother” in the first paragraph.

**146.** Article 435 of the Code is amended by inserting “or on the parents” after “mother”.

**147.** The Code is amended by inserting the following article after article 436:

**“436.1.** To be admissible, an application for placement and an application for an order of transfer of a child in relation to an adoption based on special consent while the child is not the subject of a report must be filed together with a document containing the information relating to the parent of origin in order to complete, if applicable, a summary of the child’s family and medical antecedents as provided for in the Youth Protection Act (chapter P-34.1).”

**148.** Article 437 of the Code is amended by inserting “, parents” after “mother” in the first paragraph.

**149.** Article 451 of the Code is amended by replacing “by the mother and father, or by either parent” in the second paragraph by “by the father and mother or the parents, or by either of them”.

## INTERPRETATION ACT

**150.** The Interpretation Act (chapter I-16) is amended by inserting the following section after section 61.1:

**“61.2.** Subject to special provisions to the contrary, in the expressions “the father and the mother or the parents”, “the father or the mother or the parent”, “the father or the mother or one of the parents”, “the father or mother or the parents or one of them”, “the father and mother or the parents”, “the father or the mother or either parent” or in any other similar expression, a parent is any person with regard to whom a child’s filiation is established in accordance with the rules of the Civil Code.”

## ACT RESPECTING THE MINISTÈRE DE L’EMPLOI ET DE LA SOLIDARITÉ SOCIALE AND THE COMMISSION DES PARTENAIRES DU MARCHÉ DU TRAVAIL

**151.** Section 57.2 of the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) is amended by inserting “56.3,” after “articles” in the first paragraph.

## ACT RESPECTING LABOUR STANDARDS

**152.** Section 1 of the Act respecting labour standards (chapter N-1.1) is amended

(1) in the first paragraph,

(a) by inserting “or the parents” after “mother” in subparagraph *b* of subparagraph 3;

(b) by replacing “un salarié employé” and “le salarié” in subparagraph 6 in the French text by “une personne salariée employée” and “la personne salariée”, respectively;

(c) by replacing “un salarié” in subparagraph 7 in the French text by “une personne salariée”;

(d) by replacing “d’un salarié” in subparagraph 9 in the French text by “d’une personne salariée”;

(e) by replacing “salarié” and “ce mot” in subparagraph 10 in the French text by “personne salariée” and “cette expression”, respectively;

(f) by replacing “le salarié est lié” in subparagraph 12 in the French text by “la personne salariée est liée”;

- (2) in the second paragraph,
- (a) by replacing “le salarié” in the French text by “la personne salariée”;
- (b) by replacing “other person” by “employee”.

**153.** Section 74 of the Act is amended

(1) by replacing all occurrences of “du salarié visé” and “du salarié” in the first paragraph in the French text by “de la personne salariée visée” and “de la personne salariée”, respectively;

(2) in the second paragraph,

(a) by replacing “un salarié est absent”, all occurrences of “il”, and “Le salarié visé” in the French text by “une personne salariée est absente”, “elle” and “La personne salariée visée”, respectively;

(b) by replacing “on maternity or paternity leave” by “if the employee took the leave provided for in section 81.2 or 81.4”;

(c) by replacing “his” by “the employee’s”;

(3) by replacing “an employee on maternity or paternity leave” in the third paragraph by “an employee who took the leave provided for in section 81.2 or 81.4”;

(4) by replacing “the employee would have been entitled if he had not been absent” in the fourth paragraph by “the employee would have been entitled if the employee had not been absent”.

**154.** Section 79.6.1 of the Act is amended

(1) by replacing ““relative” means, in addition to the employee’s spouse, the child, father, mother, brother, sister and grandparents of the employee” in the first paragraph by ““relative” means, in addition to the employee’s spouse, the child, father, mother, or one of the parents, brother, sister and grandparents of the employee”;

(2) by replacing the second paragraph in the French text by the following paragraph:

“Est de plus considéré comme membre de la famille de la personne salariée pour l’application de ces articles :

1° une personne ayant agi ou agissant comme famille d’accueil pour la personne salariée ou son conjoint;

2° un enfant pour lequel la personne salariée ou son conjoint a agi ou agit comme famille d'accueil;

3° le tuteur, le curateur ou la personne sous la tutelle ou sous la curatelle de la personne salariée ou de son conjoint;

4° la personne inapte ayant désigné la personne salariée ou son conjoint comme mandataire;

5° toute autre personne à l'égard de laquelle la personne salariée a droit à des prestations en vertu d'une loi pour l'aide et les soins qu'elle lui procure en raison de son état de santé."

**155.** Section 79.7 of the Act is amended

(1) by replacing "Un salarié" and "parent ou d'une personne pour laquelle le salarié" in the first paragraph in the French text by "Une personne salariée" and "membre de la famille ou d'une personne pour laquelle la personne salariée", respectively;

(2) by replacing "au salarié" in the third paragraph in the French text by "à la personne salariée";

(3) in the fourth paragraph,

(a) by replacing "Le salarié" in the French text by "La personne salariée";

(b) by replacing both occurrences of "his" by "the employee's";

(4) by replacing "on being credited with three months of uninterrupted service, even if he was absent" in the fifth paragraph by "on being credited with three months of uninterrupted service, even if the employee was absent".

**156.** Section 79.8 of the Act is amended

(1) in the first paragraph,

(a) by replacing "Un salarié", "d'un parent ou d'une personne pour laquelle le salarié" and "ce parent" in the French text by "Une personne salariée", "d'un membre de la famille ou d'une personne pour laquelle la personne salariée" and "ce membre de la famille", respectively;

(b) by replacing "he" by "the employee";

(2) by replacing "du salarié" and "le salarié" in the second paragraph in the French text by "de la personne salariée" and "la personne salariée", respectively.

**157.** Section 79.8.1 of the Act is amended

(1) by replacing “Un salarié”, “parent” and “le salarié” in the French text by “Une personne salariée”, “membre de la famille” and “la personne salariée”, respectively;

(2) by replacing “he” and “his” by “the employee” and “the employee’s”, respectively.

**158.** Section 79.11 of the Act is replaced by the following section:

“**79.11.** An employee may be absent from work for a period of not more than 104 weeks if the employee’s spouse, child of full age, father, mother or one of the employee’s parents commits suicide.”

**159.** Section 80 of the Act is amended by replacing “An employee may be absent from work for two days without reduction of wages by reason of the death or the funeral of his spouse, his child or the child of his spouse, or of his father, mother, brother or sister. He” by “An employee may be absent from work for two days without reduction of wages by reason of the death or the funeral of the employee’s spouse or child, the child of the employee’s spouse, the employee’s brother, sister, father, mother or one of the employee’s parents. The employee”.

**160.** Section 80.1 of the Act is amended

(1) by replacing “Un salarié” in the French text by “Une personne salariée”;

(2) by replacing “of the father, mother, brother or sister” by “of a brother, a sister, the father, the mother or one of the parents”;

(3) by replacing both occurrences of “his” by “the employee’s”.

**161.** Section 81 of the Act is amended

(1) in the first paragraph,

(a) by replacing “Un salarié” in the French text by “Une personne salariée”;

(b) by replacing “his or her” by “the employee’s”;

(2) in the second paragraph,

(a) by replacing “Un salarié” in the French text by “Une personne salariée”;

(b) by replacing “of his or her child, father, mother, brother or sister or of a child of his or her spouse” by “of the employee’s child, brother, sister, father, mother, or of one of the employee’s parents, or of a child of the employee’s spouse”;

(3) in the third paragraph,

(a) by replacing “Le salarié” in the French text by “La personne salariée”;

(b) by replacing “his or her employer of his or her absence” by “the employer of such an absence”.

**162.** Section 81.4 of the Act is amended

(1) in the first paragraph,

(a) by replacing “A pregnant employee is entitled to a maternity leave” by “A pregnant employee is entitled to a maternity leave or personal leave in connection with pregnancy or delivery”;

(b) by replacing “her” by “the employee’s”;

(c) by striking out “maternity” after “consents to a longer”;

(2) in the second paragraph,

(a) by replacing “The employee may spread the maternity leave as she” by “The employee may spread the leave as the employee”;

(b) by striking out “maternity” after “where the”.

**163.** Section 81.4.1 of the Act is replaced by the following section:

**“81.4.1.** If the delivery takes place after the expected date, the employee is entitled, after the delivery, to at least two weeks of maternity leave or personal leave in connection with pregnancy or delivery.”

**164.** Section 81.5 of the Act is amended by replacing “maternity leave” by “leave provided for in section 81.4”.

**165.** Section 81.5.1 of the Act is amended

(1) in the first paragraph,

(a) by inserting “or the pregnant person” after “mother”;

(b) by replacing “the employee is entitled to a special maternity leave” by “the employee is entitled to a special leave”;

(2) by striking out “maternity” in the second paragraph.

**166.** Section 81.5.2 of the Act is amended

(1) by replacing “the employee is entitled to a special maternity leave” in the first paragraph by “the employee is entitled to a special leave”;

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

“If the termination of pregnancy occurs in or after the twentieth week, the employee is entitled to the leave provided for in section 81.4. Section 81.5 applies to that leave, with the necessary modifications.”

**167.** Section 81.6 of the Act is amended

(1) by replacing “maternity leave” in the first paragraph by “leave provided for in section 81.4”;

(2) by inserting “personne” after “besoin de la” in the second paragraph in the French text.

**168.** Section 81.8 of the Act is amended

(1) in the first paragraph,

(a) by inserting “personne” after “écrit de la” in the French text;

(b) by replacing “she” by “the employee”;

(2) in the second paragraph,

(a) by inserting “personne” after “Si la” in the French text;

(b) by replacing “her to take her maternity leave immediately by sending her” by “the employee to take the leave provided for in section 81.4 immediately by sending the employee”.

**169.** Section 81.9 of the Act is amended

(1) by inserting “personne” after “81.6, la” in the French text;

(2) by replacing “her maternity leave. However, the employer may require a medical certificate from an employee” by “the leave provided for in section 81.4. However, the employer may require a medical certificate from an employee”;

(3) by replacing “she” by “the employee”.

**170.** Section 81.14.1 of the Act is amended

(1) in the first paragraph,

(a) by replacing “the employee, a maternity, paternity or parental leave” by “the employee, a leave provided for in section 81.2, 81.4 or 81.10”;

(b) by replacing “le salarié” in the French text by “la personne salariée”;

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

“At the request of the employee and provided the employer consents thereto, the leave provided for in section 81.2 or 81.10 shall be divided into weeks.”

**171.** Section 81.14.2 of the Act is amended

(1) in the first paragraph,

(a) by replacing “maternity, paternity or parental leave” by “leave taken under section 81.2, 81.4 or 81.10”;

(b) by replacing “du salarié” in the French text by “de la personne salariée”;

(2) in the second paragraph,

(a) by replacing “le salarié” in the French text by “la personne salariée”;

(b) by replacing “the child or, in the case of a maternity leave, that the state of health of the employee” by “the child or, in the case of the leave taken under section 81.4, that the state of health of the employee”.

**172.** Section 81.15 of the Act is amended

(1) by replacing both occurrences of “du salarié” in the first paragraph in the French text by “de la personne salariée”;

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

“The Government shall determine, by regulation, the other advantages available to an employee during a leave provided for in section 81.2, 81.4 or 81.10.”

**173.** Section 81.15.1 of the Act is replaced by the following section:

**“81.15.1.** At the end of a leave taken under section 81.2, 81.4 or 81.10, the employer shall reinstate the employee in the employee’s former position with the same benefits, including the wages to which the employee would have been entitled had the employee remained at work.

If the position held by the employee no longer exists when the employee returns to work, the employer shall recognize all the rights and privileges to which the employee would have been entitled if the employee had been at work at the time the position ceased to exist.”

**174.** Section 81.17 of the Act is amended by replacing “a maternity, paternity or parental leave” by “leaves provided for in sections 81.2, 81.4 and 81.10”.



**175.** Section 102 of the Act is amended

(1) in the first paragraph,

(a) by replacing “un salarié”, “d’un salarié” and “salariés” in the French text by “une personne salariée”, “d’une personne salariée” and “personnes salariées”, respectively;

(b) by replacing “one of his rights under” by “a right conferred on the employee by”;

(2) by replacing “un salarié est assujetti” in the second paragraph in the French text by “une personne salariée est assujettie”.

**176.** Section 122 of the Act is amended

(1) in the first paragraph,

(a) by replacing “his agent” and both occurrences of “him” in the introductory clause by “agent of the employer” and “the employee”, respectively;

(b) by replacing “one of his rights” and “under” in subparagraph 1 by “a right” and “conferred on the employee by”, respectively;

(c) by replacing “he” in subparagraph 2 by “the employee”;

(d) by replacing “du salarié” in subparagraph 3 in the French text by “de la personne salariée”;

(e) by inserting “personne” before “salariée” in subparagraph 4 in the French text;

(f) in subparagraph 6,

i. by replacing all occurrences of “le salarié”, “parent” and “il” in the French text by “la personne salariée”, “membre de la famille” and “elle”, respectively;

ii. by replacing all occurrences of “his” and “he” by “the employee’s” and “the employee”, respectively;

(g) by replacing “qu’il” in subparagraphs 16 and 17 in the French text by “que la personne salariée”;

(h) by replacing all occurrences of “un salarié”, “ce salarié” and “le salarié” in the French text by “une personne salariée”, “cette personne salariée” and “la personne salariée”, respectively, with the necessary modifications;

(2) in the second paragraph,

(a) by inserting “personne” before both occurrences of “salariée” in the French text;

(b) by replacing “his”, both occurrences of “her conditions of employment” and “her or her” by “the employer’s”, “the conditions of employment” and “the employee or the employee’s”, respectively.

**177.** Section 123.2 of the Act is amended by replacing “the employee has returned to work at the end of a maternity or paternity leave or parental leave” by “the employee has returned to work at the end of a leave provided for in section 81.2, 81.4 or 81.10”.

**178.** Section 124 of the Act is amended, in the first paragraph,

(1) by replacing “Le salarié qui justifie de deux ans de service continu dans une même entreprise et qui croit avoir été congédié” in the French text by “La personne salariée qui justifie de deux ans de service continu dans une même entreprise et qui croit avoir été congédiée”;

(2) by replacing “believes that he has”, “his complaint” and “his dismissal” by “believes they have”, “a complaint” and “the dismissal”, respectively.

**179.** The Act is amended

(1) by replacing, in all other provisions, all occurrences of “salarié” or “salariée” and “salariés” in the French text by “personne salariée” and “personnes salariées”, respectively, with the necessary modifications;

(2) by replacing all occurrences of the following terms in all other provisions, with the necessary modifications, where the terms are used in reference to an employee:

(a) “he”, “him” and “she” by “the employee”;

(b) “his” by “the”, “the employee’s” or “their”, depending on the context;

(c) “her” by “the” or “the employee’s”, depending on the context;

(d) “himself” by “themselves”;

(e) “believes he has” and “believes that he has” by “believes they have”.

#### YOUTH PROTECTION ACT

**180.** Section 1 of the Youth Protection Act (chapter P-34.1), amended by section 2 of chapter 11 of the statutes of 2022, is again amended by inserting “or the parents” after “mother” in the definition of “parents” in subparagraph *e* of the first paragraph.

**181.** Section 62.1 of the Act, amended by section 37 of chapter 11 of the statutes of 2022, is again amended

(1) by inserting “or either of his parents” after “mother” in the first paragraph;

(2) by inserting “or either of his parents” after “mother” in the second paragraph.

**182.** The Act is amended by inserting the following section after section 70.6:

**“70.7.** The designation of a foster family, or of a member of that family, as a suppletive tutor under article 199.1 of the Civil Code does not put an end to the director’s intervention under this Act or change the roles, responsibilities or rights of the foster family or of any of its members.”

**183.** Section 71.3.4 of the Act is amended

(1) by replacing “entering into an agreement under” in subparagraph 2 of the first paragraph by “providing for exchanges of information or maintaining or developing personal relations in accordance with”;

(2) by replacing the second and third paragraphs by the following paragraphs:

“In addition, the director must offer support services to the adopter, adoptee and members of the family of origin who wish to provide for exchanges of information or maintain or develop personal relations in accordance with article 579 of the Civil Code before the order of placement is made.

Where only exchanges of information are provided for, the director shall, at the parties’ request, facilitate those exchanges until the adoptee reaches full age. However, the director shall cease to act at the request of one of the parties.”

**184.** Section 71.3.13 of the Act is amended

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

“Every institution operating a child and youth protection centre is responsible for disclosing to any adoptee, or, if the latter is deceased, his descendants in the first degree, or any parent of origin who so requests the information and documents they are entitled to obtain under article 583 or 583.0.1 of the Civil Code, if applicable. The institution shall also disclose to the adoptee, his descendants in the first degree, his brothers or sisters of origin, whether adopted or not, or his grandparents of origin the information referred to in article 583.10 of that Code, where the conditions set out in that article are met.

The institution shall disclose to the descendants in the first degree of a deceased adoptee who so request a summary of the adoptee’s family and medical antecedents referred to in section 71.3.6 of this Act.”;

(2) by replacing “the risk of harm” in the second paragraph by “that the health of the adoptee, of the parent of origin or of a close relative genetically linked to them, as the case may be, warrants disclosure of the medical information concerned”.

**185.** Section 71.3.14 of the Act is amended by striking out “14 years of age or over” in the first paragraph.

**186.** Section 71.3.15 of the Act is amended by replacing “third” in the first paragraph by “fourth”.

**187.** Section 71.15.2 of the Act is amended

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

“The Minister is responsible for disclosing to any adoptee, or, if the latter is deceased, his descendants in the first degree, and to his parent of origin, brothers or sisters of origin, whether adopted or not, or grandparents of origin the information they may obtain under article 583.12 of the Civil Code.

The Minister is also responsible for disclosing to the descendants in the first degree of a deceased adoptee who so request a summary of the adoptee’s family and medical antecedents referred to in section 71.14 of this Act.”;

(2) by replacing “the risk of harm” in the second paragraph by “that the health of the adoptee, of the parent of origin or of a close relative genetically linked to them, as the case may be, warrants disclosure of the medical information”.

**188.** Section 71.15.5 of the Act is amended, in the first paragraph,

(1) by striking out “14 years of age or over”;

(2) by replacing “adoptee who undertakes or is the subject of such research or steps and needs” by “adoptee and to his descendants in the first degree who undertake or are the subject of such research or steps and need”.

**189.** The Act is amended by inserting the following section after section 85.4:

**“85.4.1.** The tribunal may, on application or on its own initiative, prevent an unrepresented party from examining or cross-examining a child and order that the child be examined or cross-examined by an advocate.”

## ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

**190.** Section 19.0.1.1 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) by replacing “a user’s biological mother” in the first paragraph by “the biological mother or the person who gave birth to the user”;

(2) by inserting “or the person who gave birth to him” after “mother” in the second paragraph.

**191.** Section 19.0.2 of the Act is amended by inserting “or of each parent” after “father” in the first paragraph.

**192.** Section 27.3 of the Act is amended by replacing “the user’s father or mother” in the fourth paragraph by “the father or mother or one of the parents of the user”.

**193.** Section 30.1 of the Act is amended, in the fifth paragraph,

(1) by inserting “or parent” after “child, the person’s mother or father”;

(2) by inserting “or parent” after “spouse of the person’s mother or father”.

**194.** Section 131 of the Act is amended, in the third paragraph,

(1) by inserting “or parent” after “child, the person’s mother or father”;

(2) by inserting “or parent” after “spouse of the person’s mother or father”.

**195.** Section 513 of the Act is amended by replacing “the user’s father, mother, both of them” in the second paragraph by “the father, mother or one of the parents of the user, two of them”.

## REGULATION RESPECTING CHANGE OF NAME AND OF OTHER PARTICULARS OF CIVIL STATUS

**196.** The title of the Regulation respecting change of name and of other particulars of civil status (chapter CCQ, r. 4) is replaced by “Regulation respecting change of name and of other particulars of civil status and substitution of the usual given name”.

**197.** Section 2 of the Regulation is amended

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

“(2) the designation of sex appearing in the person’s act of birth;”;

- (2) by striking out paragraph 5;
- (3) by inserting “or parents” at the end of paragraph 6.

**198.** Section 3 of the Regulation is amended, in the first paragraph,

- (1) by inserting “or parents” after “father and mother” in subparagraph 1;
- (2) by replacing “has been deprived” in subparagraph 2 by “or parents or one of them have been deprived”.

**199.** Section 4 of the Regulation is amended by striking out subparagraph 2 of the first paragraph.

**200.** Section 8 of the Regulation is amended by inserting “or parents” after “mother”.

**201.** Section 23 of the Regulation is amended by replacing “20” by “16, 19 and 20”.

**202.** The Regulation is amended by inserting the following after section 24:

**“24.1.** For the purposes of the designation of sex appearing in a person’s act of birth and act of death, the letter symbols “M”, “F” or “X” are used to refer to the identifiers “male”, “female” or “non-binary”, as the case may be.

#### **“DIVISION VII.1**

##### **“SUBSTITUTION OF THE USUAL GIVEN NAME**

**“24.2.** A notice of substitution of the usual given name must include the following information:

- (1) the name of the person who is the subject of the notice of substitution, as recorded on the act of birth;
- (2) the person’s date of birth;
- (3) the new usual given name chosen; and
- (4) the date of the notice.

Where the notice concerns a minor child, it also includes the name, capacity and domiciliary address of the person submitting the notice for the child, and the name and domiciliary address of the person to whom the notice must be notified.

**“24.3.** A notice of substitution of the usual given name must be accompanied by the following information concerning the person who is the subject of the notice:

- (1) the person’s place of birth and the place where the birth was registered;
- (2) the designation of sex appearing in the person’s act of birth;
- (3) the person’s domiciliary address on the date on which the notice of substitution is submitted and the number of years the person has been domiciled in Québec;
- (4) the name of the person’s father and mother or parents or, if applicable, of the person’s tutor;
- (5) the person’s civil status and, if the person is married or in a civil union, the spouse’s name and the date and place of their marriage or civil union; and
- (6) the name of the person’s children, if any, as well as their date of birth and the name of each child’s other parent.

The notice concerning a minor child must also be accompanied by the following information concerning the child:

- (1) the domiciliary address of the child’s father and mother or parents or, if applicable, of the child’s tutor on the date on which the notice of substitution is submitted;
- (2) if the child’s father, mother or parent has been deprived of parental authority by a judicial decision, an indication of that fact;
- (3) if the child’s filiation has been changed by a judicial decision, an indication of that fact; and
- (4) if the child has a tutor, a statement that a tutor has been appointed to the child, either by a judicial decision, or by will or by a declaration filed with the Public Curator in accordance with article 200 of the Civil Code, the tutor’s name, the tutor’s domiciliary address, the mode of appointment of the tutor, the effective date of the tutorship and an indication as to whether or not the tutor is filing the application for the minor child.

The notice must be accompanied by the documents provided for in section 4, with the necessary modifications.

**“24.4.** The person submitting the notice of substitution of the usual given name for a minor child shall notify it, in the manner prescribed in Division VI, to the father and mother or the parents of the child, the child’s tutor, if applicable, and to the child, if 14 years of age or over.

The person submitting the notice shall provide the registrar of civil status with proof that the notification has been made; otherwise, the person must prove that he was unable to make the required notification.

**“24.5.** The persons who were notified of the notice of substitution of the usual given name may object to the substitution.

To do so, they shall, in accordance with Division VI, notify the registrar of civil status and the person who gave the notice of their objection not later than the twentieth day following the date of notification of the notice of substitution.

The objection must include the information required under section 13, with the necessary modifications.

**“24.6.** The person who submitted the notice of substitution of the usual given name of a minor child may reply to the objections stated, within 15 days from the day on which the person receives notification thereof. The person shall, in accordance with Division IV, notify the reply to the registrar of civil status, to the objector and, where applicable, to the other interested persons.

The reply must include the information required under section 15, with the necessary modifications.

**“24.7.** Unless an objection subsists, the registrar of civil status is to publish on the website of the registrar the notice of substitution that was submitted, with the date on which the new usual given name takes effect, unless such publication is not required under article 56.3 of the Civil Code.

## **“DIVISION VII.2**

### **“CHANGE OF PARENTAL DESIGNATION**

**“24.8.** An application for a change of the designation “father”, “mother” or “parent” appearing in a child’s act of birth must include the information required under section 2, with the necessary modifications.

The applicant shall notify the application, in the manner prescribed in Division IV, to the child, if 14 years of age or over. The applicant shall provide the registrar of civil status with proof that the notification has been made; otherwise, the applicant must prove that he was unable to make the required notification.

**“24.9.** A child 14 years of age or over who wishes to object to an application for a change of the designation of one of his parents as “father”, “mother” or “parent” in his act of birth shall, in accordance with Division VI, notify the registrar of civil status and the applicant of his objection, not later than the twentieth day following the date of notification of the application.”



TARIFF OF DUTIES RESPECTING THE ACTS OF CIVIL STATUS AND  
CHANGE OF NAME OR OF DESIGNATION OF SEX

**203.** The title of the Tariff of duties respecting the acts of civil status and change of name or of designation of sex (chapter CCQ, r. 10) is amended by replacing “the acts of civil status and change of name or of designation of sex” by “acts of civil status, change of name or of designation of sex and substitution of the usual given name”.

**204.** Section 1 of the Tariff is amended

(1) by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) for a detailed attestation related to the information contained in a copy of an attestation of birth or the nature of the changes made to an act of birth, \$25.”;

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

“(3) in the case referred to in subparagraph 5 of the first paragraph, \$60.”

**205.** The Tariff is amended by inserting the following division after section 8:

**“DIVISION II.1**

**“DUTIES RESPECTING SUBSTITUTION OF THE USUAL  
GIVEN NAME**

**“8.1.** The duties payable for the substitution of a usual given name for another given name stated in the act of birth are \$125.”

**206.** Section 10.2 of the Tariff is amended

(1) by replacing “subparagraph 4” by “subparagraphs 4 and 5”;

(2) by inserting “8.1,” after “5.1, 6, 7, 8,”.

**207.** The Tariff is amended by inserting the following division after section 10.2:

**“DIVISION III.2**

**“EXEMPTIONS**

**“10.3.** Persons whose name was changed in the context of their stay in an Aboriginal residential school or their descendants who wish to change their name to a traditional Aboriginal name are exempt from paying the duties payable for an application for a change of name until 8 June 2032.

For that period, those persons are also exempt from paying the duties payable for the issuing of copies of acts, certificates and attestations.

**“10.4.** A person who is the subject of a first application for a change of designation of sex is exempt from paying the duties for such an application and the duties for the issuing of a copy of the certificate of change of designation of sex.”

**CHAPTER II**

**OTHER AMENDING PROVISIONS**

**ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES**

**208.** Section 92 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended

(1) by replacing “*in loco parentis*” in paragraph 1 by “in place of a mother, father or parent”;

(2) in paragraph 2,

(a) by replacing “*in loco parentis* to” in paragraph 2 by “in place of a mother, father or parent to”;

(b) by inserting “or the parent” after “mother”.

**209.** Section 94 of the Act is amended by inserting “or of his parents or one of them” after “father”.

**210.** Section 110 of the Act is amended by inserting “or the parents” after “mother”.

## FUNERAL OPERATIONS ACT

**211.** Section 2 of the Funeral Operations Act (chapter A-5.02) is amended, in the first paragraph,

(1) by inserting “or by either of the parents” at the end of the definition of “body” in subparagraph 1;

(2) by inserting “, or either of the parents,” after “father” in the definition of “relative” in subparagraph 3.

## INDIVIDUAL AND FAMILY ASSISTANCE ACT

**212.** Section 23 of the Individual and Family Assistance Act (chapter A-13.1.1) is amended

(1) by inserting “, or of either or both of their parents” after “mother” in the introductory clause;

(2) by replacing “the father or mother” in paragraph 1 by “the father or mother or one of the parents”;

(3) by replacing “the father or mother” in paragraph 2 by “the father or mother or one of the parents”.

**213.** Section 55 of the Act is amended by inserting “or parents” after “father and mother” in subparagraph ii of subparagraph *f* of subparagraph 2 of the first paragraph.

**214.** Section 57 of the Act is amended

(1) by replacing “or mother” in subparagraph 1 of the first paragraph by “or mother, or parents or one of them”;

(2) by inserting “or parents” after “mother” in the second paragraph.

**215.** Section 86 of the Act is amended by replacing “mother or father” in the third paragraph by “father, mother or one or both of the person’s parents”.

**216.** Section 131 of the Act is amended by replacing “or mother” in paragraph 8 by “or mother or parents or one of them”.

**217.** Section 132 of the Act is amended by inserting “or parents” after “mother” in paragraph 15.

## ACT RESPECTING FINANCIAL ASSISTANCE FOR EDUCATION EXPENSES

**218.** Section 2 of the Act respecting financial assistance for education expenses (chapter A-13.3) is amended by inserting “or the parents” after “mother” in the definition of “**parents**”.

**219.** Section 4 of the Act is amended by inserting “or parents or one of them,” after “mother,” in subparagraph 9 of the first paragraph.

## AUTOMOBILE INSURANCE ACT

**220.** Section 2 of the Automobile Insurance Act (chapter A-25) is amended by replacing all occurrences of “*in loco parentis*” by “in place of a mother, father or parent”.

**221.** Section 60 of the Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) mother or father or parent of a victim includes the person who stands in place of a mother, father or parent to the victim at the time of his death;”.

**222.** Section 69 of the Act is amended by inserting “or his parents” after “mother” in the first paragraph.

## ACT RESPECTING PRESCRIPTION DRUG INSURANCE

**223.** Section 17 of the Act respecting prescription drug insurance (chapter A-29.01) is amended

(1) by replacing “a parent or tutor” in paragraph 1 of the definition of “child” by “the father, mother or parent or a tutor”;

(2) by replacing “the parent or tutor” in paragraph 2 of the definition of “child” by “the father, mother or parent or a tutor”;

(3) by replacing “the parent or tutor” in the definition of “person suffering from a functional impairment” by “the father, mother or parent or a tutor”.

**224.** Section 18.1 of the Act is amended by inserting “or the parents” after both occurrences of “mother”.

## ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

**225.** Section 4.2 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is amended by inserting “or parent” after “mother” in the fifth paragraph.

## HIGHWAY SAFETY CODE

**226.** Section 100 of the Highway Safety Code (chapter C-24.2) is amended by inserting “or of one of the driver’s parents” after “mother” in subparagraph 4 of the fourth paragraph.

## CODE OF PENAL PROCEDURE

**227.** Article 28 of the Code of Penal Procedure (chapter C-25.1) is amended by inserting “or on his parents” after “mother”.

## REAL ESTATE BROKERAGE ACT

**228.** Section 3 of the Real Estate Brokerage Act (chapter C-73.2) is amended by inserting “, or one of the parents” after “mother” in paragraph 6.

## ACT RESPECTING DUTIES ON TRANSFERS OF IMMOVABLES

**229.** Section 20 of the Act respecting duties on transfers of immovables (chapter D-15.1) is amended

(1) by inserting “or one of the parents” after all occurrences of “father or mother” in the first paragraph;

(2) by inserting “or the parents” after “father and mother” in the second paragraph;

(3) by inserting “or the parents” after “mother” in the fourth paragraph.

## ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

**230.** Section 131 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by inserting “or one of the parents,” after “mother,” in the second paragraph.

## ACT RESPECTING SCHOOL ELECTIONS TO ELECT CERTAIN MEMBERS OF THE BOARDS OF DIRECTORS OF ENGLISH-LANGUAGE SCHOOL SERVICE CENTRES

**231.** Section 58.3 of the Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3) is amended by inserting “or one of the parents,” after “mother,” in the second paragraph.

## ELECTION ACT

**232.** Section 204 of the Election Act (chapter E-3.3) is amended by inserting “or parent” after “mother” in the second paragraph.

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

**233.** Section 4.2 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2) is amended by inserting “or parent” after “mother” in the fourth paragraph.

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

**234.** Section 4.1 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) is amended by inserting “or parent” after “mother” in the fourth paragraph.

ACT RESPECTING OFFENCES RELATING TO ALCOHOLIC  
BEVERAGES

**235.** Section 103.2 of the Act respecting offences relating to alcoholic beverages (chapter I-8.1) is amended by inserting “or one of his parents,” after “mother” in subparagraph 1 of the second paragraph.

**236.** Section 103.6 of the Act is amended by replacing “him” and “he or she is the father or the mother” by “them” and “they are the father or the mother or one of the parents”, respectively.

**237.** Section 103.8 of the Act is amended by replacing “that he or she is the father or the mother of a minor” by “themselves as the father, the mother or one of the parents of a minor or as”.

ACT RESPECTING THE MINISTÈRE DE LA FAMILLE, DES AÎNÉS ET  
DE LA CONDITION FÉMININE

**238.** Section 3 of the Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine (chapter M-17.2) is amended by replacing paragraph 5 by the following paragraph:

“(5) providing parents with financial support to facilitate access to maternity leave or personal leave, in connection with pregnancy or delivery, or to facilitate access to paternity leave or leave for the non-birthing parent and to parental leave.”

## ACT RESPECTING THE QUÉBEC PENSION PLAN

**239.** Section 86 of the Act respecting the Québec Pension Plan (chapter R-9) is amended, in subparagraph *b* of the first paragraph,

- (1) by replacing “*in loco parentis*” by “in place of a father, mother or parent”;
- (2) by inserting “or one of the parents” after “mother”.

**240.** Section 173 of the Act is amended by inserting “or one of the parents” after “mother” in the fourth paragraph.

**241.** Section 174 of the Act is amended by inserting “or one of his parents” after “mother” in the second paragraph.

## ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

**242.** Section 1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) is amended

- (1) by replacing “ses employés” in paragraph 2 in the French text by “les membres de son personnel”;
- (2) by replacing both occurrences of “d’employés” in paragraph 4 in the French text by “de personnes employées”.

**243.** Section 7 of the Act is amended

(1) by replacing “un employé”, “il occupe”, “l’employé” and “il est réputé” in the first paragraph in the French text by “une personne employée”, “elle occupe”, “cette personne” and “elle est réputée”, respectively;

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

“For the purposes of this plan, an employee is deemed to hold pensionable employment when the employee holds full-time or part-time employment, which includes any period during which the employee is absent without pay, is eligible for salary insurance benefits or is on maternity leave or personal leave in connection with pregnancy or delivery. When an employee holds employment for which the basis of remuneration is 200 days, the employee is also deemed to hold pensionable employment until the end of the employment contract if the contract ends on 30 June of any year.”;

(3) by replacing “l’employé est assujetti” in the third paragraph in the French text by “la personne employée est assujettie”;

(4) by replacing “d’employés” in the fourth paragraph in the French text by “de personnes employées”.

**244.** Section 9 of the Act is amended

(1) by replacing “d’un employé” in the first paragraph in the French text by “d’une personne employée”;

(2) in the second paragraph,

(a) by replacing “employee on maternity leave” by “employee on maternity leave or personal leave in connection with pregnancy or delivery”;

(b) by replacing “she would have been entitled if she had not taken maternity leave” by “the employee would have been entitled if the employee had not taken such leave”;

(3) in the third paragraph,

(a) by replacing “employee on paternity or adoption leave” by “employee on paternity leave or leave for the non-birthing parent or on adoption leave”;

(b) by replacing all occurrences of “il” and “s’il” in the French text by “elle” and “si elle”, respectively;

(4) by replacing “d’un employé”, “cet employé” and “s’il” in the fourth paragraph in the French text by “d’une personne employée”, “cette personne” and “si elle”, respectively;

(5) by replacing “d’un employé” in the fifth paragraph in the French text by “d’une personne employée”.

**245.** Section 41 of the Act is amended

(1) in the first paragraph,

(a) by replacing “An employee who, while she was” and “she was a teacher within the meaning of the Teachers Pension Plan, ceased to be an employee for the purposes of her pension plan by reason of marriage, pregnancy” by “An employee who, while” and “a teacher within the meaning of the Teachers Pension Plan, ceased to be an employee for the purposes of the pension plan by reason of marriage, maternity, or pregnancy or delivery,”, respectively;

(b) by replacing “her years of teaching prior to 1 January 1968 for which she” by “the employee’s years of teaching prior to 1 January 1968 for which the employee”;

(c) by replacing “if the marriage, pregnancy” by “if the marriage, maternity, or pregnancy or delivery,”;

(d) by replacing “she ceased to be covered by her plan” by “the employee ceased to be covered by the plan”;



(2) by replacing “l’employée” and “Loi sur le régime de retraite des employés du gouvernement et des organismes publics” in the second paragraph in the French text by “la personne employée” and “Loi sur le régime de retraite du personnel employé du gouvernement et des organismes publics”, respectively.

**246.** Section 42.1.1 of the Act is amended by replacing “employee because of a paternity or adoption leave” by “employee because of a paternity leave or leave for the non-birthing parent or an adoption leave” and by replacing “l’employé ne s’était pas prévalu” in the French text by “la personne employée ne s’était pas prévalu”.

**247.** Section 139.13 of the Act is amended by replacing “ses employés” in the French text by “les membres de son personnel”.

**248.** Section 139.17 of the Act is amended by replacing “ses employés” in the French text by “les membres de son personnel”.

#### ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

**249.** The title of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by replacing “des employés” in the French text by “du personnel employé”.

**250.** Section 3 of the Act is amended

(1) by replacing “employés” in the first paragraph in the French text by “personnes employées”;

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

“For the purposes of this plan, an employee within the meaning of the first paragraph is deemed to hold pensionable employment when the employee holds full-time or part-time employment contemplated by the plan, which includes, among other periods, any period during which the employee is absent without pay, is entitled to salary insurance benefits or is on maternity leave or personal leave in connection with pregnancy or delivery. When such an employee holds employment for which the basis of remuneration is 200 days, the employee is also deemed to hold pensionable employment until the end of the employment contract if the contract ends on 30 June of any year.”;

(3) by replacing “l’employé est assujetti” in the third paragraph in the French text by “la personne employée est assujettie”;

(4) by replacing “d’employés” in the fourth paragraph in the French text by “de personnes employées”.

**251.** Section 14 of the Act is amended

(1) by replacing “d’un employé” in the first paragraph in the French text by “d’une personne employée”;

(2) in the second paragraph,

(a) by replacing “employee on maternity leave” by “employee on maternity leave or personal leave in connection with pregnancy or delivery”;

(b) by replacing “she had not taken maternity leave” by “the employee had not taken such leave”;

(3) in the third paragraph,

(a) by replacing “an employee on paternity or adoption leave” by “an employee on paternity leave or leave for the non-birthing parent or on adoption leave”;

(b) by replacing “paternity or adoption leave for” by “such leave for”;

(c) by replacing both occurrences of “il” and “s’il” in the French text by “elle” and “si elle”, respectively;

(4) by replacing “d’un employé” and “cet employé aurait eu droit s’il” in the fourth paragraph in the French text by “d’une personne employée” and “cette personne aurait eu droit si elle”, respectively;

(5) by replacing “d’un employé ou d’une personne” in the fifth paragraph in the French text by “d’une personne employée ou d’une autre personne”;

(6) by replacing “d’un employé” in the sixth paragraph in the French text by “d’une personne employée”.

**252.** Section 25.1 of the Act is amended by replacing “maternity, paternity or adoption leave” by “maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave”.

**253.** Section 28 of the Act is amended

(1) by replacing “maternity, to a female employee” in the first paragraph by “maternity, or pregnancy or delivery, to an employee”;

(2) in the second paragraph,

(a) by replacing “female employee” by “employee”;

(b) by replacing “her” by “the employee”;

(3) by inserting “personne” after “dans le cas d’une” in the third paragraph in the French text;

(4) in the fourth paragraph,

(a) by replacing “l’employée” in the French text by “la personne employée”;

(b) by replacing “her accumulated” and “her employer” by “the employee’s accumulated” and “the employer”, respectively.

**254.** Section 28.1 of the Act is amended

(1) by replacing “a female employee” by “an employee”;

(2) by replacing “she” by “the employee”;

(3) by inserting “, or pregnancy or delivery,” after “maternity”;

(4) by replacing “l’employée” in the French text by “la personne employée”.

**255.** Section 29.2 of the Act is amended

(1) by replacing “l’employé” in the French text by “la personne employée”;

(2) by replacing “paternity or adoption leave” by “paternity leave or leave for the non-birthing parent or an adoption leave”;

(3) by replacing “l’employé ne s’était pas prévalu” in the French text by “la personne employée ne s’était pas prévalue”.

**256.** Section 74 of the Act is amended, in the first paragraph,

(1) by replacing “l’employé et à moins d’un avis contraire de celui-ci” in the French text by “la personne employée et à moins d’un avis contraire de celle-ci”;

(2) by replacing “maternity, paternity or adoption leave” by “maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave”.

**257.** The heading of Division II of Chapter V.1 of Title I of the Act is amended by replacing “PREGNANCY” by “MATERNITY, PREGNANCY OR DELIVERY”.

**258.** Section 85.3 of the Act is amended

(1) in the first paragraph,

(a) by replacing “L’employée” in the French text by “La personne employée”;

(b) by striking out both occurrences of “she was”;

(c) by inserting “personne” before “enseignante” in the French text;

(d) by replacing “her pension plan”, “her years”, “she obtained”, “she ceased” and “her plan” by “the pension plan”, “the years”, “the employee obtained”, “the employee ceased” and “the plan”, respectively;

(e) by replacing “of marriage, pregnancy” by “of marriage, maternity, pregnancy or delivery,”;

(f) by replacing “if the marriage, pregnancy” by “if the marriage, maternity, pregnancy or delivery,”;

(2) in the second paragraph,

(a) by inserting “personne” after “Cette” in the French text;

(b) by replacing both occurrences of “her” by “the employee’s”;

(c) by replacing “l’employée” in the French text by “la personne employée”;

(d) by replacing both occurrences of “she” by “the employee”;

(3) by replacing “a female employee” in the third paragraph by “an employee”;

(4) in the fourth paragraph,

(a) by replacing “l’employée” in the French text by “la personne employée”;

(b) by replacing “her accumulated sick leave” and “her employer” by “the employee’s accumulated sick leave” and “the employer”, respectively.

**259.** Section 115.10.6 of the Act is amended

(1) in the first paragraph,

(a) by replacing “Tout employé” and “il” in the introductory clause in the French text by “Toute personne employée” and “elle”, respectively;

(b) by replacing “employés n’étaient pas visés” in subparagraph 1 in the French text by “personnes employées n’étaient pas visées”;

(c) by replacing “ses employés ont été intégrés dans un ministère ou un organisme dont les employés” in subparagraph 2 in the French text by “les membres de son personnel ont été intégrés dans un ministère ou un organisme dont les membres du personnel”;

(2) in the second paragraph,

(a) by replacing “l’employé” and “l’employée” in the French text by “la personne employée” and “elle”, respectively;

(b) by replacing “availed herself of a maternity leave” by “was on maternity leave or personal leave in connection with pregnancy or delivery”;

(c) by replacing “her conditions” by “the employee’s conditions”;

(3) by replacing all occurrences of “l’employé” in the third paragraph in the French text by “la personne employée”;

(4) in the fourth paragraph,

(a) by replacing all occurrences of “l’employé” in the French text by “la personne employée”;

(b) by replacing “his” by “the”;

(c) by replacing “il” in the French text by “elle”.

**260.** Section 170 of the Act is amended by replacing “ses employés” in the French text by “les membres de son personnel”.

**261.** Section 173.0.1 of the Act is amended by replacing “ses employés” in the French text by “les membres de son personnel”.

**262.** Section 187 of the Act is amended by replacing “paternity or adoption leave” in the first paragraph by “paternity leave or leave for the non-birthing parent or an adoption leave”.

**263.** Schedule I to the Act is amended

(1) by replacing “EMPLOYÉS ET PERSONNES VISÉS” in the title in the French text by “PERSONNES EMPLOYÉES ET AUTRES PERSONNES VISÉES”;

(2) by replacing “EMPLOYÉS” in the heading of section 1 in the French text by “PERSONNES EMPLOYÉES”;

(3) by replacing all occurrences of “employés” in section 1 in the French text, except in the names of the bodies listed in that section, by “personnes employées” and “des employés permanents”, “qui ont été embauchés” and “employés intégrés” by “des membres de son personnel employé permanent”, “qui ont été embauchées” and “personnes employées intégrées”, respectively;

(4) by replacing “EMPLOYÉS” in the heading of section 2 in the French text by “PERSONNES EMPLOYÉES”;

(5) by replacing both occurrences of “EMPLOYÉS” and “QU’ILS” in the heading of section 2.1 in the French text by “PERSONNES EMPLOYÉES” and “QU’ELLES”, respectively, and by replacing “MATERNITY LEAVE” in the heading of section 2.1 by “MATERNITY LEAVE OR PERSONAL LEAVE IN CONNECTION WITH PREGNANCY OR DELIVERY”;

(6) by replacing both occurrences of “EMPLOYÉS”, “DEVIENNENT VISÉS” and “SONT NOMMÉS OU EMBAUCHÉS” in the heading of section 2.2 in the French text by “PERSONNES EMPLOYÉES”, “DEVIENNENT VISÉES” and “SONT NOMMÉES OU EMBAUCHÉES”, respectively;

(7) by replacing both occurrences of “EMPLOYÉS” and “EMPLOYÉS NOMMÉS OU EMBAUCHÉS” in the heading of section 2.3 in the French text by “PERSONNES EMPLOYÉES” and “PERSONNES EMPLOYÉES NOMMÉES OU EMBAUCHÉES”;

(8) by replacing “RÉGIME DE RETRAITE DES EMPLOYÉS DU GOUVERNEMENT ET DES ORGANISMES PUBLICS” in the heading of section 12.2 in the French text by “RÉGIME DE RETRAITE DU PERSONNEL EMPLOYÉ DU GOUVERNEMENT ET DES ORGANISMES PUBLICS”.

**264.** Schedule II to the Act is amended

(1) by replacing “EMPLOYÉS ET PERSONNES VISÉS” in the title in the French text by “PERSONNES EMPLOYÉES ET AUTRES PERSONNES VISÉES”;

(2) by replacing “EMPLOYÉS” in the heading of section 1 in the French text by “PERSONNES EMPLOYÉES”;

(3) by replacing all occurrences of “des employés engagés” and “ils versent” in section 1 in the French text by “des personnes employées engagées” and “elles versent”, respectively, and “employés du Collège”, “engagés après”, “des employés réguliers” and “employés travaillant” by “personnes employées du Collège”, “engagées après”, “des membres de son personnel employé régulier” and “personnes employées travaillant”, respectively;

(4) by replacing “EMPLOYÉS” and “DE CEUX” in the heading of section 2 in the French text by “PERSONNES EMPLOYÉES” and “DE CELLES”, respectively.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT  
PERSONNEL

**265.** Section 7 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended

(1) by replacing all occurrences of “d’un employé”, and “cet employé”, in the first paragraph in the French text by “d’une personne employée” and “cette personne employée”, respectively;

(2) in the second paragraph in the French text,

(a) by replacing both occurrences of “Loi sur le régime de retraite des employés du gouvernement et des organismes publics” by “Loi sur le régime de retraite du personnel employé du gouvernement et des organismes publics”;

(b) by replacing “d’un employé qui s’est qualifié”, “un tel employé cesse d’être visé”, “s’il occupe” and “il a cessé d’être visé” by “d’une personne employée qui s’est qualifiée”, “une telle personne cesse d’être visée”, “si elle occupe” and “elle a cessé d’être visée”, respectively;

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

“An employee to whom this plan applies is deemed to hold pensionable employment at any time when the employee holds full-time or part-time employment, which includes, among other periods, any period during which the employee is absent without pay, is receiving salary insurance benefits and is on maternity leave or leave in connection with pregnancy or delivery. When an employee holds employment for which the basis of remuneration is 200 days, the employee is also deemed to hold pensionable employment until the end of the employment contract if the contract ends on 30 June of any year.”;

(4) by replacing “l’employé est assujetti” in the fourth paragraph in the French text by “la personne employée est assujettie”;

(5) by replacing “d’employés” in the fifth paragraph in the French text by “de personnes employées”.

**266.** Section 25 of the Act is amended

(1) by replacing “d’un employé” in the first paragraph in the French text by “d’une personne employée”;

(2) in the second paragraph,

(a) by replacing “employee on maternity leave” by “employee on maternity leave or personal leave in connection with pregnancy or delivery”;

(b) by replacing “she had not taken maternity leave” by “the employee had not taken such leave”;

(3) by replacing “employee on paternity or adoption leave is the basic salary the employee would have been entitled to receive had the employee not been on such leave for the period during which the employee receives benefits, or would receive benefits if” in the third paragraph by “employee on paternity leave or leave for the non-birthing parent or on adoption leave is the basic salary the employee would have been entitled to receive had the employee not been on such leave for the period during which the employee receives benefits, or would receive benefits if”;

(4) in the fourth paragraph,

(a) by replacing “d’un employé” in the French text by “d’une personne employée”;

(b) by replacing “cet employé aurait eu droit s’il” in the French text by “cette personne aurait eu droit si elle”;

(5) by replacing “d’un employé” in the fifth paragraph in the French text by “d’une personne employée”;

(6) by replacing “d’un employé” in the sixth paragraph in the French text by “d’une personne employée”.

**267.** Section 39.1 of the Act is amended by replacing “maternity, paternity or adoption leave” by “maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave”.

**268.** Section 43.1 of the Act is amended by replacing “employee because of a paternity or adoption leave” by “employee because of a paternity leave or leave for the non-birthing parent or an adoption leave” and by replacing “l’employé ne s’était pas prévalu” in the French text by “la personne employée ne s’était pas prévalu”.

**269.** Section 111 of the Act is amended, in the first paragraph,

(1) by replacing “l’employé et à moins d’un avis contraire de celui-ci” in the French text by “la personne employée et à moins d’un avis contraire de celle-ci”;

(2) by replacing “a maternity, paternity or adoption leave” by “a maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave”.

**270.** Section 118 of the Act is amended

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

“An employee who has had a period of absence without pay at a time the employee held pensionable employment under the Government and Public Employees Retirement Plan may, if the employee applies therefor, be credited with all or part of that period of absence if it consisted of more than 30 consecutive days or, in the case of part-time absence, of more than 20% of the regular time of a full-time employee holding similar employment.”;



(2) by replacing “Loi sur le régime de retraite des employés du gouvernement et des organismes publics” in the second paragraph in the French text by “Loi sur le régime de retraite du personnel employé du gouvernement et des organismes publics”;

(3) by replacing “a maternity, paternity or adoption leave” in the third paragraph by “a maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave” and by replacing all occurrences of “l’employé” in the French text by “la personne employée”;

(4) by replacing the fourth paragraph by the following paragraph in the French text:

“En outre, la personne employée qui, alors qu’elle occupait une fonction visée par le régime de retraite du personnel employé du gouvernement et des organismes publics ou par le régime de retraite des agents de la paix en services correctionnels, a cessé de participer à ce régime après une période d’absence sans traitement de 30 jours consécutifs ou moins sans que la retenue prévue à l’article 29.0.1 de la Loi sur le régime de retraite du personnel employé du gouvernement et des organismes publics ou à l’article 42.0.1 de la Loi sur le régime de retraite des agents de la paix en services correctionnels (chapitre R-9.2) ait entièrement été effectuée, peut également faire créditer la portion de cette période d’absence n’ayant pas fait l’objet de la retenue.”

**271.** The heading of Division III of Chapter V of the Act is amended by inserting “, PREGNANCY OR DELIVERY,” after “MATERNITY”.

**272.** Section 128 of the Act is amended

(1) by replacing “maternity, in respect of a female employee” in the first paragraph by “maternity, or pregnancy or delivery, in respect of an employee”;

(2) in the second paragraph,

(a) by replacing “l’employée” in the French text by “la personne employée”;

(b) by replacing “her” by “the employee”;

(3) in the third paragraph,

(a) by replacing “l’employée” in the French text by “la personne employée”;

(b) by replacing “her accumulated” and “her employer” by “the employee’s accumulated” and “the employer”, respectively.

**273.** Section 129 of the Act is amended

- (1) by replacing “a female employee” by “an employee”;
- (2) by replacing “she” by “the employee”;
- (3) by inserting “, or pregnancy or delivery,” after “maternity”;
- (4) by replacing “l’employée occupait une fonction visée par le régime de retraite des employés du gouvernement et des organismes publics” in the French text by “cette personne occupait une fonction visée par le régime de retraite du personnel employé du gouvernement et des organismes publics”.

**274.** Section 130 of the Act is amended

- (1) in the first paragraph,
  - (a) by replacing “L’employée”, “enseignante” and “de maternité” in the French text by “La personne employée”, “personne enseignante” and “de maternité ou de grossesse ou d’accouchement”, respectively;
  - (b) by striking out both occurrences of “she was”;
  - (c) by replacing both occurrences of “her” by “the”;
  - (d) by replacing “of marriage, maternity”, “she obtained” and “she ceased” by “of marriage, maternity, pregnancy or delivery”, “the employee obtained” and “the employee ceased”, respectively;
  - (e) by inserting “, pregnancy or delivery,” after “if the marriage, maternity”;
- (2) in the second paragraph,
  - (a) by inserting “personne” after “Cette” in the French text;
  - (b) by replacing “her basic” and “her application” by “the employee’s basic” and “the application”, respectively;
  - (c) by replacing both occurrences of “she” by “the employee”;
  - (d) by replacing “l’employée” in the French text by “la personne employée”;
- (3) in the third paragraph,
  - (a) by replacing “l’employée” in the French text by “la personne employée”;
  - (b) by replacing “her accumulated” and “her employer” by “the employee’s accumulated” and “the employer”, respectively.

**275.** Section 152.6 of the Act is amended

(1) in the first paragraph,

(a) by replacing “Tout employé” and “il” in the introductory clause in the French text by “Toute personne employée” and “elle”, respectively;

(b) by replacing “employés n’étaient pas visés” in subparagraph 1 in the French text by “personnes employées n’étaient pas visées”;

(c) by replacing “ses employés ont été intégrés dans un ministère ou un organisme dont les employés” in subparagraph 2 in the French text by “les membres de son personnel ont été intégrés dans un ministère ou un organisme dont les membres du personnel”;

(2) in the second paragraph,

(a) by replacing “the employee was entitled to salary insurance benefits or in which an employee availed herself of a maternity leave” by “the employee was entitled to salary insurance benefits or in which an employee was on maternity leave or personal leave in connection with pregnancy or delivery”;

(b) by replacing “her” by “the employee’s”;

(3) by replacing all occurrences of “l’employé” in the third paragraph in the French text by “la personne employée”;

(4) in the fourth paragraph,

(a) by replacing “l’employé” and “l’employé qui prend sa retraite le jour suivant celui où il” in the French text by “la personne employée” and “la personne employée qui prend sa retraite le jour suivant celui où elle”, respectively;

(b) by replacing “his or her” by “the”.

**276.** Section 196.4 of the Act is amended by replacing “ses employés” in the French text by “les membres de son personnel”.

**277.** Section 196.13 of the Act is amended by replacing “ses employés” in the French text by “les membres de son personnel”.

**278.** Schedule II to the Act is amended

(1) by replacing “EMPLOYÉS ET PERSONNES VISÉS” in the title in the French text by “PERSONNES EMPLOYÉES ET AUTRES PERSONNES VISÉES”;

(2) by replacing “EMPLOYÉS” in the heading of section 1 in the French text by “PERSONNES EMPLOYÉES”;

(3) in section 1,

(a) by replacing all occurrences, in the French text, of “employés” by “personnes employées”, except in the names of the bodies listed in that section, of “engagés” and “ils” by “engagées” and “elles”, respectively, and of “des employés permanents”, “embauchés”, “de ses employés réguliers”, “intégrés” and “qualifiés” by “des membres de son personnel employé permanent”, “embauchées”, “des membres de son personnel employé régulier”, “intégrées” and “qualifiées”, respectively;

(b) by replacing all occurrences of “régime de retraite des employés du gouvernement et des organismes publics” in the French text by “régime de retraite du personnel employé du gouvernement et des organismes publics”;

(4) by replacing “EMPLOYÉS” and “DE CEUX” in the heading of section 2 in the French text by “PERSONNES EMPLOYÉES” and “DE CELLES”, respectively;

(5) by replacing “EMPLOYÉS” in the heading of section 3 in the French text by “PERSONNES EMPLOYÉES”;

(6) by replacing both occurrences of “EMPLOYÉS”, and “QU’ILS”, in the heading of section 3.1 in the French text by “PERSONNES EMPLOYÉES” and “QU’ELLES”, respectively, and by replacing “MATERNITY LEAVE” in the heading of section 3.1 by “MATERNITY LEAVE OR PERSONAL LEAVE IN CONNECTION WITH PREGNANCY OR DELIVERY”;

(7) by replacing all occurrences of “EMPLOYÉS” in the heading of section 3.2 in the French text by “PERSONNES EMPLOYÉES”, and “SONT NOMMÉS OU EMBAUCHÉS” and “RÉGIME DE RETRAITE DES EMPLOYÉS DU GOUVERNEMENT ET DES ORGANISMES PUBLICS” by “SONT NOMMÉES OU EMBAUCHÉES” and “RÉGIME DE RETRAITE DU PERSONNEL EMPLOYÉ DU GOUVERNEMENT ET DES ORGANISMES PUBLICS”, respectively;

(8) by replacing both occurrences of “EMPLOYÉS”, and “EMPLOYÉS NOMMÉS OU EMBAUCHÉS”, in the heading of section 3.3 in the French text by “PERSONNES EMPLOYÉES” and “PERSONNES EMPLOYÉES NOMMÉES OU EMBAUCHÉES”, respectively;

(9) by replacing “RÉGIME DE RETRAITE DES EMPLOYÉS DU GOUVERNEMENT ET DES ORGANISMES PUBLICS” in the heading of sections 13.2 and 15 in the French text by “RÉGIME DE RETRAITE DU PERSONNEL EMPLOYÉ DU GOUVERNEMENT ET DES ORGANISMES PUBLICS”.

## EDUCATIONAL CHILDCARE ACT

**279.** Section 3 of the Educational Childcare Act (chapter S-4.1.1) is amended by inserting “or parent” after “father”.

## ACT RESPECTING THE QUÉBEC CORRECTIONAL SYSTEM

**280.** Section 49 of the Act respecting the Québec correctional system (chapter S-40.1) is amended

(1) in paragraph 2,

(a) by inserting “or one of his or her parents, his or her” after “mother,”;

(b) by inserting “or parent” at the end;

(2) in paragraph 3,

(a) by inserting “or one of his or her parents, his or her” after “mother,”;

(b) by inserting “or parent” after “father or mother”;

(3) in paragraph 4,

(a) by inserting “, or one of his or her parents,” after “mother”;

(b) by inserting “or parent” after “father or mother”.

**281.** Section 51 of the Act is amended, in the first paragraph,

(1) by inserting “or parent” after “mother”;

(2) by inserting “or parent” after “father or mother”.

**282.** Section 140 of the Act is amended

(1) by inserting “or parent” after “mother,”;

(2) by inserting “or parent” at the end.

## COURTS OF JUSTICE ACT

**283.** Section 221 of the Courts of Justice Act (chapter T-16) is amended by inserting “or parents” after “mother”.

### CHAPTER III

#### GENERAL AMENDING PROVISIONS

**284.** Unless already or otherwise provided for by this Act, all occurrences of the expression “régime de retraite des employés du gouvernement et des organismes publics” in the French text are replaced by “régime de retraite du personnel employé du gouvernement et des organismes publics”, with the necessary modifications, in the following Acts:

(1) the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2);

(2) the Act respecting the Government and Public Employees Retirement Plan (chapter R-10);

(3) the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

**285.** Unless the context indicates otherwise, in any Act or regulation, the expressions “Loi sur le régime de retraite des employés du gouvernement et des organismes publics” and “régime de retraite des employés du gouvernement et des organismes publics” are replaced in the French text by “Loi sur le régime de retraite du personnel employé du gouvernement et des organismes publics” and “régime de retraite du personnel employé du gouvernement et des organismes publics”, respectively.

**286.** Unless the context indicates otherwise, in any text or document, whatever the nature or medium, a reference, in French, to the “Loi sur le régime de retraite des employés du gouvernement et des organismes publics” is a reference to the “Loi sur le régime de retraite du personnel employé du gouvernement et des organismes publics” and a reference to the “régime de retraite des employés du gouvernement et des organismes publics” is a reference to the “régime de retraite du personnel employé du gouvernement et des organismes publics”.

**287.** Unless already provided for by this Act, all occurrences of the expression “maternity leave” are replaced, depending on the context, by “maternity leave or personal leave in connection with pregnancy or delivery”, “such leave” or “the leave”, with the necessary modifications, in the following Acts:

(1) the Act respecting the Pension Plan of Peace Officers in Correctional Services;

(2) the Act respecting the Government and Public Employees Retirement Plan;

(3) the Act respecting the Pension Plan of Management Personnel.

**288.** Unless the context indicates otherwise or this Act already provides for it or provides otherwise, all occurrences of “employé” and “employée” are replaced in the French text by “personne employée” and all occurrences of “employés” and “employées” are replaced in the French text by “personnes employées”, with the necessary modifications, in the provisions of the following Acts:

(1) the Act respecting the Pension Plan of Peace Officers in Correctional Services, except the first paragraph of section 74.0.1;

(2) the Act respecting the Government and Public Employees Retirement Plan, except Schedule II.1 when such words are included in names of listed bodies;

(3) the Act respecting the Pension Plan of Management Personnel, except Schedule IV.

In addition, unless the context indicates otherwise or this Act already provides for it or provides otherwise, the provisions of Acts referred to in subparagraphs 1 to 3 of the first paragraph are amended by replacing all occurrences of the following terms when they are used in reference to an employee, with the necessary modifications:

(1) “he”, “him”, “she”, “he or she” and “him or her” by “the employee”;

(2) “his” and “his or her” by “the”, “the employee’s” or “their”, depending on the context;

(3) “her” by “the employee”, “the” or “the employee’s”, depending on the context;

(4) “himself”, “herself” and “himself or herself” by “themselves”;

(5) “female employee” by “employee”.

**289.** Unless already provided for by this Act, all occurrences of the words “enseignant” and “enseignante” in the French text are replaced by “personne enseignante” and, unless it is used in the expressions “régime de retraite des enseignants” and “Loi sur le régime de retraite des enseignants”, all occurrences of the word “enseignants” are replaced in the French text by “personnes enseignantes”, with the necessary modifications, in the following provisions:

(1) the first and third paragraphs of section 40 of the Act respecting the Pension Plan of Peace Officers in Correctional Services;

(2) section 24.0.1, the first paragraph of section 34, the first and third paragraphs of section 85, the second paragraph of section 85.2, the second paragraph of section 176 and the first paragraph of section 198 of the Act respecting the Government and Public Employees Retirement Plan;

(3) the first paragraph of section 50, the first paragraph of section 121, the first and third paragraphs of section 126 and the second paragraph of section 127 of the Act respecting the Pension Plan of Management Personnel.

In addition, unless the context indicates otherwise or this Act already provides for it or provides otherwise, the provisions referred to in subparagraphs 1 to 3 of the first paragraph are amended by replacing all occurrences of the following terms when they are used in reference to a teacher, with the necessary modifications:

- (1) “he”, “he or she” and “her” by “the teacher”;
- (2) “his” by “the”.

**290.** All occurrences of the word “fonctionnaire” in the French text are replaced by “personne fonctionnaire” and, unless it is used in the expression “régime de retraite des fonctionnaires” or “fonds de pension des fonctionnaires de l’enseignement”, all occurrences of the word “fonctionnaires” in the French text are replaced by “personnes fonctionnaires”, with the necessary modifications, in the following provisions:

- (1) sections 24.0.1 and 115.5.1, the second paragraph of section 176 and section 222.1 of the Act respecting the Government and Public Employees Retirement Plan;
- (2) the first paragraph of section 121 of the Act respecting the Pension Plan of Management Personnel.

In addition, unless the context indicates otherwise or this Act already provides for it or provides otherwise, the provisions referred to in subparagraphs 1 and 2 of the first paragraph are amended by replacing all occurrences of the following terms when they are used in reference to an officer, with the necessary modifications:

- (1) “he”, “he or she” and “him” by “the officer”;
- (2) “his” by “the”;
- (3) “himself” by “themselves”.

## **PART II**

### **ENACTMENT OF THE ACT RESPECTING REMITTANCE OF DEPOSITS OF MONEY TO ACCOUNT CO-HOLDERS WHO ARE SPOUSES OR FORMER SPOUSES**

**291.** The Act respecting remittance of deposits of money to account co-holders who are spouses or former spouses, the text of which appears in this Part, is enacted.



**“ACT RESPECTING REMITTANCE OF DEPOSITS OF MONEY TO  
ACCOUNT CO-HOLDERS WHO ARE SPOUSES OR FORMER  
SPOUSES**

**“1.** An authorized deposit institution within the meaning of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2) or a bank within the meaning of the Bank Act (Statutes of Canada, 1991, chapter 46) that receives a deposit of money, in Québec, is subject to the provisions of this Act.

**“2.** Before entering into a contract with spouses or former spouses for the opening of a demand deposit account of which the spouses or former spouses are the only two co-holders, every authorized deposit institution or bank must inform them in writing of the possibility of declaring their respective share in the account balance.

A declaration is used only for the purpose of remitting that share in the event the balance or part of the balance becomes inaccessible due to the death of one of the co-holders.

A declaration is made jointly, in writing, at the time the demand deposit account is opened, or at any other time, by the co-holders who are spouses or former spouses and a copy of it is given to the authorized deposit institution or the bank. The co-holders may, at any time and in the same manner, change the declaration.

The authorized deposit institution or the bank must also inform the spouses or former spouses in writing of the consequences of an omission to make such a declaration and of the spouses' or former spouses' responsibility to inform the institution or bank of any change to their respective share.

**“3.** After the death of one of the co-holders of a demand deposit account who were spouses or former spouses on the date of the death, the authorized deposit institution or the bank that is the depositary must remit to the surviving co-holder or to the liquidator of the deceased co-holder's succession who requests it in writing the share of the account balance that is owed to the surviving co-holder or that the liquidator is in charge of administering, as the case may be, or a part of that share if the request so specifies.

When making a remittance pursuant to the first paragraph, the authorized deposit institution or the bank that is the depositary must also remit to the surviving co-holder or to the liquidator of the deceased co-holder's succession who has made no request, as the case may be, the corresponding share or part of the share that is owed to the surviving co-holder or that the liquidator is in charge of administering. If such remittance cannot be made, the deposit institution or the bank reserves that corresponding share or part of the share.

The balance of the account remains in indivision. Any new request for remittance is dealt with in accordance with the rules set out in the preceding paragraphs.

“**4.** The share of each of the co-holders in the balance of the account is determined in the declaration. If no such declaration is made, their respective share corresponds to half of the account balance.

“**5.** A deposit institution or bank that contravenes this Act commits an offence and is liable to a fine of \$1,000 to \$40,000. Those amounts are doubled for a subsequent offence.

“**6.** Where a deposit institution or a bank commits an offence under this Act, its director or representative who was aware of the offence is deemed to be a party to the offence and is liable to a fine of \$600 to \$6,000, unless that person proves to the satisfaction of the court that the offence was committed without the person acquiescing to it.

The amounts provided for in the first paragraph are doubled for a subsequent offence.

“**7.** A person who accomplishes or omits to accomplish something in order to help a person to commit an offence under this Act, or who advises, encourages or incites a person to commit such an offence, is considered to have committed the same offence and is liable,

(a) in the case of a natural person, to a fine of \$600 to \$6,000; and

(b) in the case of a legal person, to a fine of \$1,000 to \$40,000.

The amounts provided for in the first paragraph are doubled for a subsequent offence.

“**8.** Penal proceedings for an offence under a provision of this Act are prescribed by two years from the date of the commission of the offence.

“**9.** If a person commits repeated offences under this Act, the Attorney General, after the Director of Criminal and Penal Prosecutions has instituted penal proceedings, may apply to the Superior Court for an interlocutory injunction enjoining that person, or the person’s directors, representatives or employees to cease perpetrating the alleged offences until final judgment is rendered in the penal proceedings.

After such judgment has been rendered, the Superior Court itself renders final judgment on the application for an injunction.

“**10.** The Minister of Justice is responsible for the administration of this Act.

“**11.** The Office de la protection du consommateur oversees the implementation of this Act.”

### PART III

#### TRANSITIONAL AND FINAL PROVISIONS

**292.** The given name identified by the registrar of civil status before the date of coming into force of section 5 as being the usual given name of a person is presumed to be the person's usual given name within the meaning of article 50 of the Civil Code, amended by section 5.

The person who ascertains that the given name identified by the registrar of civil status is not the one the person commonly uses for identification purposes may apply to the latter to have the given name commonly used by the person for identification purposes substituted for the usual given name so identified. The procedure provided for in subdivision 3 of Division I of Chapter I of Title Three of Book One of the Civil Code, enacted by section 13, does not apply to such an application. In addition, such a substitution is made free of charge.

**293.** Until the coming into force of section 6, article 51 of the Civil Code is to be read by inserting “or his parents” after “his mother and father”.

**294.** Until the coming into force of section 8, the first paragraph of article 53 of the Civil Code is to be read as follows:

“A child whose filiation is established with regard to only his father or mother or one of his parents bears the surname of his father, mother or parent, as the case may be, and one or more given names chosen by his father, mother or parent.”

**295.** Until 17 June 2022, article 115 of the Civil Code is to be read by inserting “or of the parents” after “father and of the mother”.

**296.** Any identity disclosure veto by a parent of origin, whether or not the bond of filiation has been registered in the original act of birth, registered before the date of coming into force of section 93, ceases to have effect on the adoptee's eighteenth birthday. The same applies to the protection by operation of law granted to the identity of a child toward a parent of origin in accordance with article 583.4 of the Civil Code, as it read before the date of coming into force of section 96.

**297.** Where terms of the personal relations between a child and the child's grandparents were determined by the court in accordance with article 611 of the Civil Code as it read before 8 June 2022, the consent of the child 14 years of age or over is required to maintain the relations and the child may decide to put an end to them without further formality.

**298.** Any person who, on 8 June 2022, having already obtained a change of the designation of sex appearing in their act of birth and who, before 8 June 2024, makes a new application for a change of that designation to have it refer to the identifier “non-binary” is exempt from the requirement that the application be accompanied by the letter referred to in section 23.3 of the Regulation respecting change of name and of other particulars of civil status (chapter CCQ, r. 4) and from paying the duties payable for such an application and for the issuing of a copy of the certificate of change of designation of sex.

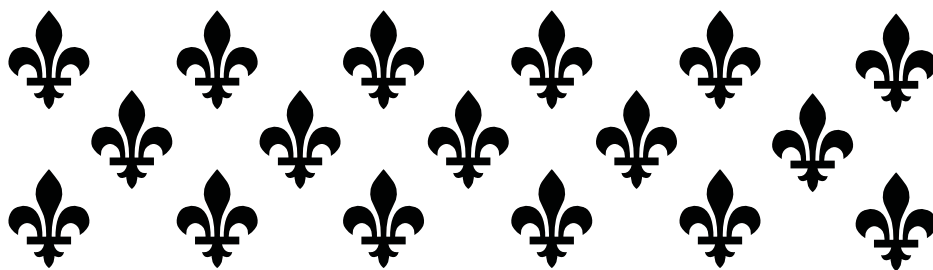
**299.** The provisions of this Act come into force on 8 June 2022, except the provisions of

(1) sections 114 and 291, which come into force on 8 December 2022;

(2) sections 4, 10, 14, 15, 22, 25 to 29, section 34 except as regards the usual given name, section 35, paragraph 1 of section 38, section 39, section 41 insofar as it enacts the first paragraph of article 146 of the Civil Code, sections 42, 43 and 121, paragraph 2 of section 197, sections 199 and 201, section 202 insofar as it enacts section 24.1 and Division VII.2 of the Regulation respecting change of name and of other particulars of civil status, section 204, paragraph 1 of section 206, and section 207 insofar as it enacts section 10.4 of the Tariff of duties respecting the acts of civil status and change of name or of designation of sex (chapter CCQ, r. 10), which come into force on 17 June 2022;

(3) sections 1, 5 and 6, paragraph 2 of section 7, section 8, paragraph 2 of section 9, sections 11 and 13, section 34 as regards the usual given name, section 41 insofar as it enacts the second paragraph of article 146 of the Civil Code, sections 109, 132 to 137, 151 to 179 and 196, section 202 insofar as it enacts Division VII.1 of the Regulation respecting change of name and of other particulars of civil status, sections 203 and 205, paragraph 2 of section 206 and sections 230 to 232, which come into force on 8 June 2023 or an earlier date to be set by the Government;

(4) sections 44, 93 to 102, 138, 139, 147 and 184 to 188, which come into force on 8 June 2024 or an earlier date to be set by the Government.



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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 4  
(2022, chapter 19)

**An Act to reinforce the governance of  
state-owned enterprises and to  
amend other legislative provisions**

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**Introduced 26 October 2021  
Passed in principle 2 February 2022  
Passed 3 June 2022  
Assented to 3 June 2022**

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## EXPLANATORY NOTES

*This Act amends the Act respecting the governance of state-owned enterprises and makes several such enterprises subject to it. The Act establishes, in particular,*

*(1) the rules relating to the appointment of members of the board of directors, the duration and renewal of their term of office, their remuneration and their continuation in office at the expiry of their term;*

*(2) the requirement that the board of directors of a state-owned enterprise must be composed of at least 40% women, and include at least one member 35 years of age or under at the time of appointment and one member representative of the diversity of Québec society;*

*(3) the validity of acts, documents and decisions of the board of directors even though certain requirements relating to the composition of the board are not met;*

*(4) the disclosure of conflict of interest situations involving the chair of the board of directors of a state-owned enterprise;*

*(5) the powers and responsibilities of the person who replaces the chair of the board of directors when the chair is absent or unable to act;*

*(6) the application of certain governance requirements to legal persons at least 90% of whose voting shares are held directly or indirectly by a state-owned enterprise; and*

*(7) the information that must be included in a state-owned enterprise's annual management report regarding, in particular, the members of the board of directors and the officers of the enterprise and of the legal persons at least 90% of whose voting shares are held directly or indirectly by the enterprise.*

*The Act amends most of the constituting Acts of state-owned enterprises, including those of the Caisse de dépôt et placement du Québec and of Hydro-Québec, to allow consistent and extensive application of the governance rules set out in the Act respecting the*

*governance of state-owned enterprises, in some cases by modifying the composition of the board of directors so as to comply with the required proportion of independent members.*

*The Act also amends the Act establishing the Commission de la construction du Québec to integrate various governance rules, in particular concerning the functions of the board of directors, the content of the annual management report and the distinction between the office of the chairman of the board of directors and the office of the president and chief executive officer.*

*Under the Act, the power to appoint an external auditor that is provided for in particular in certain constituting Acts of state-owned enterprises may be exercised on special conditions following an invitation to tender.*

*The Act amends the Act respecting the Fonds d'aide aux actions collectives, mainly to eliminate the board of administrators of the Fonds d'aide aux actions collectives.*

*The Act amends the Act respecting the Institut de la statistique du Québec, in particular to give the Government the power to appoint one or more assistant chief statisticians.*

*The Act also amends the Act respecting the Institut de technologie agroalimentaire du Québec, the Act respecting the Institut de tourisme et d'hôtellerie du Québec and the Act respecting the Société du Centre des congrès de Québec so that the Auditor General of Québec may, in accordance with the Act establishing that office, assign to another auditor the audit of the books and accounts of those bodies.*

*The Act amends the Act respecting the Société de développement des entreprises culturelles to take into consideration changes in the areas of activities related to its mission.*

*The Act respecting the Société de financement des infrastructures locales du Québec is also amended, mainly to specify the constitution of the Société's board of directors, and to confer on the Minister of Finance the power to appoint all members of that board.*

*The Act respecting the Société des alcools du Québec is also amended to provide, in particular, that its investment and operating budget is now sent to the Minister of Finance rather than to the Conseil du trésor.*

*The Act amends the Act respecting the Société des loteries du Québec to replace the requirement that the company and some of its subsidiaries obtain prior authorization from the Government to make certain contracts by a general requirement that authorization be obtained to make a financial commitment in excess of the limits or contrary to the terms and conditions determined by the Government.*

*The Act amends the Act respecting the Société du parc industriel et portuaire de Bécancour, mainly to provide it with share capital that only the Minister of Finance may subscribe.*

*Lastly, the Act contains the transitional and consequential provisions required for its application.*

**LEGISLATION AMENDED BY THIS ACT:**

- Tax Administration Act (chapter A-6.002);
- Act respecting the Agence du revenu du Québec (chapter A-7.003);
- Act respecting parental insurance (chapter A-29.011);
- Building Act (chapter B-1.1);
- Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2);
- Act respecting the Caisse de dépôt et placement du Québec (chapter C-2);
- Act respecting the national capital commission (chapter C-33.1);
- Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02);
- Act respecting the conservation and development of wildlife (chapter C-61.1);
- Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1);
- Act respecting the regulation of the financial sector (chapter E-6.1);
- Act respecting the Fonds d’aide aux actions collectives (chapter F-3.2.0.1.1);



- Act respecting the governance of state-owned enterprises (chapter G-1.02);
- Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1);
- Hydro-Québec Act (chapter H-5);
- Public Infrastructure Act (chapter I-8.3);
- Act respecting the Institut de la statistique du Québec (chapter I-13.011);
- Act respecting the Institut de technologie agroalimentaire du Québec (chapter I-13.012);
- Act respecting the Institut de tourisme et d’hôtellerie du Québec (chapter I-13.02);
- Act respecting the Institut national d’excellence en santé et en services sociaux (chapter I-13.03);
- Act respecting Institut national de santé publique du Québec (chapter I-13.1.1);
- Deposit Institutions and Deposit Protection Act (chapter I-13.2.2);
- Act respecting Investissement Québec (chapter I-16.0.1);
- Act respecting La Financière agricole du Québec (chapter L-0.1);
- Act respecting the Ministère de l’Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1);
- Act respecting the Ministère des Finances (chapter M-24.01);
- National Museums Act (chapter M-44);
- Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2);
- Police Act (chapter P-13.1);
- Act respecting the Régie de l’assurance maladie du Québec (chapter R-5);

- Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);
- Act respecting Retraite Québec (chapter R-26.3);
- Act respecting occupational health and safety (chapter S-2.1);
- Fire Safety Act (chapter S-3.4);
- Act respecting pre-hospital emergency services (chapter S-6.2);
- Act respecting the Société d’habitation du Québec (chapter S-8);
- Act respecting the Société de développement des entreprises culturelles (chapter S-10.002);
- Act respecting the Société de développement et de mise en valeur du Parc olympique (chapter S-10.2);
- Act respecting the Société de financement des infrastructures locales du Québec (chapter S-11.0102);
- Act respecting the Société de l’assurance automobile du Québec (chapter S-11.011);
- Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03);
- Act respecting the Société de télédiffusion du Québec (chapter S-12.01);
- Act respecting the Société des alcools du Québec (chapter S-13);
- Act respecting the Société des établissements de plein air du Québec (chapter S-13.01);
- Act respecting the Société des loteries du Québec (chapter S-13.1);
- Act respecting the Société des Traversiers du Québec (chapter S-14);
- Act respecting the Société du Centre des congrès de Québec (chapter S-14.001);
- Act respecting the Société du Grand Théâtre de Québec (chapter S-14.01);

- Act respecting the Société du Palais des congrès de Montréal (chapter S-14.1);
- Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001);
- Act respecting the Société du Plan Nord (chapter S-16.011);
- Act respecting the Société québécoise d’information juridique (chapter S-20);
- Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01);
- Act to amend various legislative provisions mainly with respect to the financial sector (2021, chapter 34).

**REGULATION AMENDED BY THIS ACT:**

- Regulation respecting applications for assistance for a class action (chapter F-3.2.0.1.1, r. 1).



## Bill 4

### AN ACT TO REINFORCE THE GOVERNANCE OF STATE-OWNED ENTERPRISES AND TO AMEND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE GOVERNANCE OF STATE-OWNED ENTERPRISES

**1.** Section 2 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) is amended by replacing “enterprises and agencies” by “enterprises”.

**2.** Section 3 of the Act is amended

(1) by replacing “of an enterprise referred to in section 2 means the president and chief executive officer, who is the most senior officer of the enterprise, or any person with management responsibilities who reports directly to the president and chief executive officer” in the definition of “officer” by “means the most senior officer of an enterprise or any person with management responsibilities who reports directly to the most senior officer”;

(2) by striking out the definition of “enterprise” and by inserting the following definitions in alphabetical order:

““enterprise” means a state-owned enterprise listed in Schedule I;

““president and chief executive officer” means the person who acts as the most senior officer of the enterprise;

““state-owned enterprise” means a legal person administered by a board of directors the majority of whose members are appointed by the Government, except legal persons qualified as budget-funded bodies, institutions in the health and social services network and institutions in the education network, including the Université du Québec and its constituent universities;”.

**3.** The Act is amended by inserting the following sections before section 4 in Division I of Chapter II:

**“3.1.** The members of an enterprise’s board of directors, other than the board chair and the president and chief executive officer, are appointed by the

Government, taking into consideration the expertise and experience profiles approved by the board. Board members are appointed for a term of up to four years.

**“3.2.** The chair of an enterprise’s board of directors is appointed by the Government. The chair is appointed for a term of up to five years.

**“3.3.** The president and chief executive officer of an enterprise is appointed by the Government, on the recommendation of the board of directors, taking into consideration the expertise and experience profile approved by the board. The president and chief executive officer is appointed for a term of up to five years.

If the board of directors does not recommend a candidate for the position of president and chief executive officer within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

**“3.4.** The Government determines the remuneration, employee benefits and other conditions of employment of an enterprise’s president and chief executive officer.

The other members of the board of directors are remunerated by the enterprise on the conditions and to the extent determined by the Government.

Board members are also entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

**“3.5.** The number of women on the board of directors must correspond to a proportion of at least 40% of the total number of persons sitting on the board.

**“3.6.** The board of directors must include at least one member 35 years of age or under at the time of appointment.

**“3.7.** The board of directors must include at least one member who, in the opinion of the Government, is representative of the diversity of Québec society.”

**4.** Section 8 of the Act is amended by inserting “or because the requirements prescribed in sections 3.5, 3.6 and 3.7 are not met” at the end.

**5.** Section 9 of the Act is amended by inserting “or, in the case of the chair, to the Minister and the person designated under section 13” after “chair of the board” in the second paragraph.

**6.** The Act is amended by inserting the following section after section 11:

**“11.1.** At the expiry of their term, board members remain in office until they are reappointed or replaced.”

**7.** Section 12 of the Act is amended

(1) by inserting “mandat du” before “président” in the second paragraph in the French text;

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

“Despite the first paragraph, the term of the president and chief executive officer is renewable.”

**8.** Section 13 of the Act is amended by adding the following paragraph at the end:

“When replacing the chair of the board, the person so designated exercises the same responsibilities and has the same powers as the chair.”

**9.** Section 15 of the Act is amended

(1) by replacing “annual report” in paragraph 2 by “annual management report”;

(2) by replacing “of its wholly-owned subsidiaries” in paragraph 4 by “of the legal persons at least 90% of whose voting shares are held directly or indirectly by the enterprise”;

(3) by replacing “comité de vérification” in paragraph 9 in the French text by “comité d’audit”;

(4) by replacing “La Financière agricole du Québec, Investissement Québec, the Régie de l’assurance maladie du Québec” in paragraph 15 by “the Agence du revenu du Québec, La Financière agricole du Québec, Investissement Québec, the Régie de l’assurance maladie du Québec, Retraite Québec”.

**10.** Section 19 and the heading of Division III of Chapter III of the Act are amended by replacing “comité de vérification” in the French text by “comité d’audit”.

**11.** Section 22 of the Act is amended by replacing “and its wholly-owned subsidiaries” in subparagraph 2 of the first paragraph by “and of the legal persons at least 90% of whose voting shares are held directly or indirectly by the enterprise”.

**12.** Section 23 of the Act is amended by replacing “comité de vérification” in the French text by “comité d’audit”.

**13.** Section 24 of the Act is amended

(1) by replacing “comité de vérification” in the introductory clause in the French text by “comité d’audit”;

(2) by replacing “de vérification interne” in paragraph 1 in the French text by “d’audit interne”;

(3) by replacing “le vérificateur interne” in paragraph 5 in the French text by “l’auditeur interne”;

(4) by replacing “le vérificateur externe” in paragraph 6 in the French text by “l’auditeur externe”.

**14.** Section 25 of the Act is amended by replacing “comité de vérification” in the French text and “its wholly-owned subsidiaries” by “comité d’audit” and “the legal persons at least 90% of whose voting shares are held directly or indirectly by the enterprise”, respectively.

**15.** Section 26 of the Act is amended

(1) by replacing “la vérification interne” and “comité de vérification” in the first paragraph in the French text by “l’audit interne” and “comité d’audit”, respectively;

(2) by replacing “la vérification interne” in the second paragraph in the French text by “l’audit interne”.

**16.** Section 27 of the Act is amended by replacing “, and making recommendations to the board regarding the remuneration of the president and chief executive officer” in paragraph 3 by “and, where, despite section 3.4, the enterprise’s constituting Act confers on the board the responsibility for setting the remuneration of the president and chief executive officer, making recommendations to the board in that respect”.

**17.** Section 33 of the Act is repealed.

**18.** Section 34 of the Act is replaced by the following section:

**“34.** An enterprise that is not subject to Chapter II of the Public Administration Act (chapter A-6.01) must establish a strategic plan that includes, with the necessary modifications, the elements provided for in the first paragraph of section 9 of that Act. The strategic plan is established for the time and in accordance with the form and content determined by the Conseil du trésor under the second paragraph of that section. The plan must also be reviewed at the intervals determined by the Conseil du trésor.”



**19.** Section 35 of the Act is amended by inserting “, then tabled by the Minister in the National Assembly” at the end.

**20.** Section 36 of the Act is amended, in the first paragraph,

(1) by replacing “annual report” in the introductory clause by “annual management report”;

(2) by replacing “comité de vérification” in subparagraph 2 in the French text by “comité d’audit”.

**21.** Section 38 of the Act is amended

(1) by replacing “annual report” in the introductory clause by “annual management report”;

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

“(5) a status report on compliance with the requirements relating to the independence of board members, the proportion of women, the presence of a board member 35 years of age or under at the time of appointment and the presence of a board member representative of the diversity of Québec society and, if the composition of the board of directors did not meet those requirements at the end of the fiscal year, the reasons for that situation.”

**22.** Section 39 of the Act is replaced by the following sections:

**“39.** The annual management report of an enterprise must include

(1) the remuneration and benefits paid to each member of the board of directors;

(2) in respect of each of the five most highly remunerated officers of the enterprise and of any person with management responsibilities who does not report directly to the most senior officer and who is more highly remunerated than one of those officers:

(a) the basic remuneration paid;

(b) the variable pay paid, where applicable, including under a long-term profit sharing plan;

(c) the signing bonus paid, where applicable;

(d) the contribution to pension plans borne by the enterprise for the year concerned;

(e) the other benefits paid or granted, including those related to group insurance or the use of a vehicle, as applicable; and

- (f) the severance pay paid, where applicable;
- (3) the elements referred to in subparagraphs *a* to *f* of subparagraph 2 that concern each of the five most highly remunerated officers of all the legal persons at least 90% of whose voting shares are held directly or indirectly by the enterprise;
- (4) the fees granted to the external auditor under the contract for the audit of the financial statements and, where applicable, those granted for all the other contracts performed by the auditor for the enterprise; and
- (5) any other element or information determined by the Minister responsible for the administration of this Act.

For the purposes of subparagraphs 2 and 3 of the first paragraph, the value of the remuneration corresponds to the sum of the elements referred to in subparagraphs *a* to *f* of that subparagraph 2 and of any other elements relating to remuneration that are determined under subparagraph 5 of that paragraph.

In addition, the annual management report must indicate the parameters regulating the remuneration of the persons referred to in subparagraphs 2 and 3 of the first paragraph, in particular the parameters related to the elements listed in subparagraphs *a* to *f* of that subparagraph 2.

**“39.1.** Where a person was an officer in the enterprise for part of the period covered by the annual management report, the elements referred to in subparagraph 2 of the first paragraph of section 39, the elements relating to remuneration that are determined under subparagraph 5 of that paragraph and the annualized value of the latter elements and of those referred to in subparagraphs *a* and *c* to *f* of that subparagraph 2 must be disclosed in that report with regard to that person if the total of the annualized value of those elements and the variable pay places the person among the five most highly remunerated officers of the enterprise. In such a case, the information disclosed in the annual report will concern more than five of the enterprise’s officers.

**“39.2.** For the purposes of this division, severance pay must be disclosed in full in the annual management report covering the date of the officer’s departure, regardless of whether payment of the severance pay has been deferred in whole or in part.

**“39.3.** The Minister responsible for the administration of this Act may specify the scope of the elements, parameters and information referred to in sections 39 and 39.1 as well as the form in which they must be presented in the annual management report, in particular by publishing a template for that purpose on the website of the Minister’s department.”

**23.** Section 43 of the Act is amended

(1) in the first paragraph,

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

“(1) that the boards of directors of the enterprises as a group be composed, in particular, of members representative of the diversity of Québec society;”;

(b) by striking out subparagraph 3;

(2) in the second paragraph,

(a) by striking out “and bodies”;

(b) by inserting “, the Commission de la construction du Québec” after “Caisse de dépôt et placement du Québec”.

**24.** Schedule I to the Act is amended

(1) by striking out “AND AGENCIES” in the heading;

(2) by inserting the following enterprises in alphabetical order: “Agence du revenu du Québec”, “Bibliothèque et Archives nationales du Québec”, “Commission de la capitale nationale du Québec”, “Conseil de gestion de l’assurance parentale”, “Conservatoire de musique et d’art dramatique du Québec”, “Corporation d’urgences-santé”, “École nationale de police du Québec”, “École nationale des pompiers du Québec”, “Fondation de la faune du Québec”, “Fonds de recherche du Québec—Nature et technologies”, “Fonds de recherche du Québec—Santé”, “Fonds de recherche du Québec—Société et culture”, “Héma-Québec”, “Institut national de santé publique du Québec”, “Institut national d’excellence en santé et en services sociaux”, “Musée d’Art contemporain de Montréal”, “Musée de la Civilisation”, “Musée national des beaux-arts du Québec”, “Office Québec-Monde pour la jeunesse”, “Régie du bâtiment du Québec”, “Société du parc industriel et portuaire de Bécancour” and “Société québécoise d’information juridique”.

## TAX ADMINISTRATION ACT

**25.** Section 94.9 of the Tax Administration Act (chapter A-6.002) is amended by replacing “management report” in the third paragraph by “annual management report”.

## ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

**26.** Section 9 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended

(1) by inserting “appointed by the Government” in the first paragraph after “15 members”;

(2) by striking out the second paragraph.

**27.** Sections 11 to 13 of the Act are repealed.

**28.** Section 14 of the Act is amended

(1) by replacing “eight” in the first paragraph by “six”;

(2) by replacing “four” in the second paragraph by “three”.

**29.** Sections 15, 16 and 18 to 20 of the Act are repealed.

**30.** Section 21 of the Act is amended by striking out the last sentence of the second paragraph.

**31.** Section 25 of the Act is repealed.

**32.** Section 26 of the Act is amended

(1) by striking out the first paragraph;

(2) in the second paragraph,

(a) by striking out “For those purposes,” in the introductory clause;

(b) by striking out “adopting the strategic plan and” in subparagraph 1;

(c) by striking out subparagraphs 2, 4 to 8 and 13.

**33.** Sections 27, 28, 30 and 33 of the Act are repealed.

**34.** Section 34 of the Act is amended

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

“The Government appoints the number of vice-presidents it determines to assist the president and chief executive officer.”;

(2) by replacing “Ils” at the beginning of the third paragraph in the French text by “Le président-directeur général et les vice-présidents”.

**35.** Section 35 of the Act is amended by striking out “of the president and chief executive officer and”.

**36.** Section 36 of the Act is repealed.

**37.** The heading of Chapter V of the Act is amended by striking out “STRATEGIC PLAN AND”.

**38.** Sections 70 and 71 of the Act are repealed.

**39.** Section 72 of the Act is amended by striking out “également” in the first paragraph in the French text.

**40.** Section 75 of the Act is amended

(1) by replacing “a management report” in the first paragraph by “an annual management report”;

(2) by replacing “management report” in the second paragraph by “annual management report”;

(3) by striking out the third paragraph.

**41.** Section 76 of the Act is amended by replacing “management report” by “annual management report”.

#### ACT RESPECTING PARENTAL INSURANCE

**42.** Section 94 of the Act respecting parental insurance (chapter A-29.011) is amended by replacing the first paragraph by the following paragraph:

“The affairs of the Conseil de gestion shall be administered by a board of directors composed of the following members appointed by the Government:

(1) the chair of the board of directors;

(2) the president and chief executive officer;

(3) four members from the employer community, appointed after consultation with the bodies representing employers;

(4) three members from the labour sector, appointed after consultation with the labour unions representing workers;

(5) one member from the non-unionized sector, appointed after consultation with bodies representing non-union workers and bodies representing women; and

(6) one member from the labour sector whose income is derived from a business or corresponds to the member’s eligible remuneration.”

**43.** Section 95 of the Act is repealed.

**44.** Section 96 of the Act is replaced by the following section:

“**96.** The office of president and chief executive officer is a full-time position.”

- 45.** Section 97 of the Act is repealed.
- 46.** Section 98 of the Act is amended by replacing “set out in section 94,” in the first paragraph by “to the board”.
- 47.** Section 99 of the Act is repealed.
- 48.** Section 100 of the Act is amended by striking out the second paragraph.
- 49.** Division II.1 of Chapter VI of the Act, comprising sections 110.1 to 110.3, is repealed.
- 50.** Section 117 of the Act is amended by replacing “a management report on” in the first paragraph by “an annual management report showing, among other things,”.
- 51.** Section 118 of the Act is amended by replacing “management report and” by “annual management report and the”.

#### BUILDING ACT

- 52.** Section 90 of the Building Act (chapter B-1.1) is amended by replacing “including a president and chief executive officer” by “appointed by the Government, including a chair of the board of directors and a president and chief executive officer”.
- 53.** Section 91 of the Act is amended
- (1) by striking out the first paragraph;
  - (2) in the second paragraph,
    - (a) by replacing subparagraph 1 by the following subparagraph:

“(1) one chosen from among persons identified as building contractors;”;
    - (b) by replacing “one” in subparagraph 2 by “three”;
    - (c) by replacing “two chosen from among persons identified with consumer associations or persons” in subparagraph 3 by “three chosen from among persons”;
    - (d) by striking out subparagraph 4;
    - (e) by replacing “two” in subparagraph 5 by “one”;
    - (f) by replacing “two” in subparagraph 6 by “three”;

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

“The Government shall designate the chair of the board from among the members of the board appointed in accordance with the first paragraph who qualify as independent members.”

**54.** Sections 91.1 to 91.3 of the Act are repealed.

**55.** Section 91.4 of the Act is replaced by the following section:

“**91.4.** The president and chief executive officer shall, among other things, see that the decisions of the board of directors are carried out.”

**56.** Section 93 of the Act is amended by inserting “the chair of the board or” after “other than” in the third paragraph.

**57.** Section 96 of the Act is amended

(1) by striking out “the president and chief executive officer and” in the first paragraph;

(2) by striking out the second paragraph;

(3) by inserting “and section 3.4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02)” after “this section” in the third paragraph.

**58.** Section 100 of the Act is amended by striking out the last sentence of the second paragraph.

**59.** Section 101 of the Act is amended by replacing the first paragraph by the following paragraph:

“The Board shall adopt internal by-laws. The by-laws must, among other things, provide for the establishment of the committees referred to in section 19 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).”

**60.** Section 149 of the Act is amended

(1) by replacing “un autre vérificateur” in the first paragraph in the French text by “un autre auditeur”;

(2) by replacing “du vérificateur désigné” in the second paragraph in the French text by “de l’auditeur désigné” and by replacing “activities report” in that paragraph by “annual management report”.

ACT RESPECTING BIBLIOTHÈQUE ET ARCHIVES NATIONALES  
DU QUÉBEC

**61.** Section 4 of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2) is amended by striking out “, appointed in accordance with the rules set out in this division”.

**62.** Section 4.1 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph 3;

(2) by striking out “, such as the book, film or music industry” in subparagraph 4;

(3) by replacing “three” in subparagraph 5 by “four”.

**63.** Sections 4.2 and 4.3 of the Act are repealed.

**64.** Section 4.4 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “Un d’entre eux” in the second paragraph in the French text by “Un membre du conseil d’administration”.

**65.** Sections 4.5 to 6 and 8 to 13.1 of the Act are repealed.

**66.** Section 13.2 of the Act is replaced by the following section:

**“13.2.** In addition to the committees it must establish under the Act respecting the governance of state-owned enterprises (chapter G-1.02), the board of directors must establish a users’ committee.

Subject to the provisions of this Act, the board shall determine the composition of that committee, its functions, duties and powers, the rules governing the administration of its affairs and any other measure useful for its operation.”

**67.** Sections 13.3 to 13.5 of the Act are repealed.

**68.** Section 13.7 of the Act is amended by striking out the third paragraph.

**69.** Sections 13.10, 13.11 and 13.13 of the Act are repealed.

**70.** Section 25 of the Act is replaced by the following section:

**“25.** The strategic plan of Bibliothèque et Archives nationales must take into consideration the policy directions and objectives given by the Minister and include any element determined by the Minister.



The plan must be submitted on or before the date set by the Minister.”

**71.** Section 27 of the Act is amended

(1) by replacing “a report on its activities” in the first paragraph by “an annual management report”;

(2) in the second paragraph,

(a) by inserting “, among other things,” after “contain”;

(b) by replacing “particularly as regards” by “including that related to”;

(3) by striking out the third paragraph.

**72.** Sections 29.1 and 29.2 of the Act are repealed.

ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT  
DU QUÉBEC

**73.** Section 5 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2) is amended

(1) by replacing “five years” in the first paragraph by “four years”;

(2) by replacing “may be renewed for up to a combined total of ten years” in the second paragraph by “may be renewed twice for service in that capacity only, for a consecutive or non-consecutive term”.

**74.** Section 5.1 of the Act is amended by replacing “renewable term of up to five years” in the second paragraph by “term of up to five years which may be renewed twice, consecutively or otherwise, for service in that capacity”.

**75.** The Act is amended by inserting the following sections after section 5.3:

**“5.3.1.** The number of women on the board of directors must correspond to a proportion of at least 40% of the total number of persons sitting on the board.

**“5.3.2.** The board of directors must include at least one member 35 years of age or under at the time of appointment.

**“5.3.3.** The board of directors must include at least one member who, in the opinion of the Government, is representative of the diversity of Québec society.”

**76.** Section 5.5 of the Act is replaced by the following sections:

**“5.5.** At least two thirds of the members of the board of directors, including the chair, must qualify as independent directors in the opinion of the Government.

Board members qualify as independent directors if they have no direct or indirect relationships or interests, for example of a financial, commercial, professional or philanthropic nature, which are likely to interfere with the quality of their decisions as regards the interests of the Fund.

The following are deemed not to be independent directors:

(1) a person who is in the employ of the Fund, or of one of its wholly-owned subsidiaries, or has been in such employ in the three years preceding appointment to office;

(2) a person who is in the employ of the Government or a government agency within the meaning of section 4 of the Auditor General Act (chapter V-5.01); or

(3) a person whose immediate family member is a senior officer of the Fund or one of its wholly-owned subsidiaries.

**“5.5.1.** For a board member having the status of independent director, the sole fact of being in a limited and specific conflict of interest situation does not disqualify the board member as an independent director.

**“5.5.2.** No act or document of the Fund or decision of its board of directors is invalid because less than two thirds of the board members are independent directors, or because the requirements prescribed in sections 5.3.1, 5.3.2 and 5.3.3 are not met.”

**77.** Section 5.6 of the Act is replaced by the following section:

**“5.6.** In addition to the president and chief executive officer, board members other than the chair are chosen in light of the expertise and experience profiles established by the board of directors.”

**78.** The Act is amended by inserting the following section after section 5.7:

**“5.7.1.** The chair of the board of directors shall assess the performance of the other board members according to criteria established by the board.”

**79.** Section 5.9 of the Act is replaced by the following section:

**“5.9.** The board of directors shall designate the chair of one of the committees established under section 13.3 to act as a replacement when the chair of the board is absent or unable to act.

When replacing the chair of the board, the person so designated exercises the same responsibilities and has the same powers as the chair of the board.”

**80.** Section 5.12 of the Act is amended by inserting the following sentence after the second sentence in the first paragraph: “The president and chief executive officer shall propose strategic directions to the board of directors.”

**81.** Section 13.1 of the Act is amended

(1) by inserting the following paragraph after paragraph 7:

“(7.1) approve rules pertaining to the Fund’s governance;”;

(2) by replacing the first occurrence of “its wholly-owned subsidiaries” and the second occurrence of “its wholly-owned subsidiaries” in paragraph 8 by “of the legal persons, other than those referred to in section 37.1, at least 90% of whose common shares are held directly or indirectly by the Fund” and “of those legal persons”, respectively;

(3) by replacing “vérificateur” in paragraph 9 in the French text by “auditeur”;

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

“(11) approve the expertise and experience profiles required for appointment of members to the board as a whole;

“(12) approve the criteria for assessing the performance of the board;

“(13) approve the criteria for assessing members of the board of directors and those applicable to the president and chief executive officer;

“(14) approve the succession planning program for officers appointed by the Fund; and

“(15) adopt measures to assess the effectiveness and performance of the Fund, including benchmarking against similar enterprises; the measures are to be carried out every three years by an independent firm.”

**82.** Section 13.2 of the Act is amended by replacing “comité de vérification” in the third paragraph in the French text by “comité d’audit”.

**83.** The Act is amended by inserting the following section after section 13.2:

**13.2.1.** The board of directors shall see that initiation and ongoing training programs for board members are implemented.”

**84.** Section 13.3 of the Act is amended

(1) by replacing paragraph 1 in the French text by the following paragraph:

“1° un comité d’audit;”;

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

“(4) an investment and risk management committee.”

**85.** Section 13.4 of the Act is amended

(1) by replacing “The audit committee, the human resources committee and the governance and ethics committee” in the first paragraph by “The committees established under section 13.3”;

(2) in the second paragraph,

(a) by replacing “comité de vérification” in the French text by “comité d’audit”;

(b) by adding the following sentence at the end: “At least one member of that committee must be a member of the professional order of accountants mentioned in the Professional Code (chapter C-26).”

**86.** Section 13.8 of the Act is amended

(1) by replacing “comité de vérification” in the introductory clause in the French text by “comité d’audit”;

(2) by striking out paragraph 2;

(3) in paragraph 5, by replacing “le vérificateur” in the French text by “l’auditeur” and by replacing “1 to 3” by “1 and 3”;

(4) by replacing “le vérificateur” in paragraph 6 in the French text by “l’auditeur”;

(5) by replacing “plan de vérification” in paragraph 7 in the French text by “plan d’audit”;

(6) by replacing “le vérificateur externe” in paragraph 8 in the French text by “l’auditeur externe”.

**87.** Section 13.9 of the Act is amended by replacing “comité de vérification” in the French text and “its wholly-owned subsidiaries” by “comité d’audit” and “the legal persons, other than those referred to in section 37.1, at least 90% of whose common shares are held directly or indirectly by the Fund”, respectively.

**88.** The Act is amended by inserting the following section after section 13.9:

**“13.9.1.** The internal audit department operates under the authority of the audit committee.”

**89.** Section 13.10 of the Act is amended

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

“(2) establishing the expertise and experience profile for the purposes of the appointment of the president and chief executive officer;

“(2.1) proposing criteria for evaluating the performance of the president and chief executive officer, and making recommendations to the board of directors with regard to his remuneration;”;

(2) by adding the following at the end:

“(4) establishing a succession planning program for officers appointed by the Fund.

The human resources committee must produce a report on remuneration annually; the report must disclose the remuneration of the president and chief executive officer, the five most highly remunerated officers who assume or have assumed management responsibilities in the Fund and the five most highly remunerated officers from among all the legal persons at least 90% of whose common shares are held directly or indirectly by the Fund, except those referred to in section 37.1.

For the purposes of the report, the disclosure of the remuneration covers, for each person concerned, the following elements and any corresponding parameters:

(1) the basic remuneration paid;

(2) the variable pay paid, the co-invested amounts granted, and the amounts paid under a long-term profit sharing plan, where applicable;

(3) the signing bonus paid, where applicable;

(4) the contribution to pension plans borne by the Fund for the year concerned;

(5) the other benefits paid or granted, including those related to group insurance and the use of a vehicle, as applicable;

(6) the severance pay paid, where applicable; and

(7) any other element relating to remuneration that is determined by the Minister of Finance.

For the purposes of the second paragraph, the value of the remuneration corresponds to the sum of the elements referred to in subparagraphs 1 to 7 of the third paragraph. Likewise, the severance pay must be disclosed in full in the annual report covering the date of the officer's departure, regardless of whether payment of the severance pay has been deferred in whole or in part.

The Minister of Finance may specify the scope of the elements and parameters referred to in the third paragraph as well as the form in which they must be presented in the annual report, in particular by publishing a template for that purpose on the website of the Minister's department."

**90.** Section 13.11 of the Act is amended

(1) by inserting "and a code of ethics for the conduct of the operations of the Fund" at the end of paragraph 1;

(2) by replacing "its wholly-owned subsidiaries" in paragraph 4 by "the legal persons, other than those referred to in section 37.1, at least 90% of whose common shares are held directly or indirectly by the Fund";

(3) by adding the following at the end:

"(5) developing expertise and experience profiles to be used in appointing members of the board of directors, except the chair and the president and chief executive officer; the profiles must include management experience that is relevant to the position;

"(6) formulating criteria for evaluating the members of the board;

"(7) formulating criteria for assessing the performance of the board; and

"(8) developing initiation and ongoing training programs for board members.

The committee conducts the assessment referred to in subparagraph 7 of the first paragraph in accordance with the criteria approved by the board of directors."

**91.** The Act is amended by inserting the following section after section 13.11:

**"13.12.** The functions of the investment and risk management committee include

(1) making sure that a risk identification and management process is put in place;

(2) examining the risk management guidelines and policies;

(3) examining the investment policies, standards and procedures, including the investment policies for specialized portfolios; and

(4) examining the investment strategies and proposed transactions.”

**92.** Section 15.1 of the Act is repealed.

**93.** Section 15.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“The following apply to the officers and other employees of the Fund:

(a) the Act respecting the Pension Plan of Management Personnel (chapter R-12.1); and

(b) the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).”

**94.** Section 46 of the Act is amended

(1) by replacing “comité de vérification” in paragraph *j* in the French text by “comité d’audit”;

(2) by replacing “report of the human resources committee on the remuneration of the chief executive officer and the five most highly remunerated officers reporting directly to the chief executive officer of the Fund and its wholly-owned subsidiaries” in paragraph *k* by “human resources committee’s report on remuneration referred to in the second paragraph of section 13.10”;

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

“(m) the report of the investment and risk management committee on the discharge of its mandate;

“(n) the results obtained from the implementation of the benchmarking measures adopted by the board of directors; and

“(o) the fees granted to the external auditor under the contract for the audit of the financial statements and, where applicable, those granted for all the other contracts performed by the auditor for the Fund.”

**95.** The Act is amended by inserting the following sections after section 46:

**46.1.** The Fund’s annual report shall also contain a section pertaining to the Fund’s governance, including the following information concerning the members of the board of directors:

(1) the dates of appointment and expiry of term of each board member, and whether they have independent member status;

(2) the identification of any other board of directors on which a member sits;

(3) a summary of the expertise and experience profile of each member of the board of directors and a statement of the board members' attendance at board and committee meetings;

(4) the rules of professional conduct applicable to members of the board of directors;

(5) the remuneration and benefits paid to each member of the board of directors; and

(6) a status report on compliance with the requirements relating to the independence of board members, the proportion of women, the presence of a board member 35 years of age or under at the time of appointment and the presence of a board member representative of the diversity of Québec society and, if the composition of the board of directors did not meet those requirements at the end of the fiscal year, the reasons for that situation.

**“46.2.** The Fund shall make public the rules of ethics and professional conduct applicable to the employees.”

**96.** Section 48 of the Act is amended by replacing “vérificateur externe” in the first paragraph in the French text by “auditeur externe”.

**97.** Section 51.1 of the Act is amended by inserting the following paragraph after the first paragraph:

“The report shall contain an assessment of the effectiveness and performance of the Fund, including benchmarking measures.”

#### ACT RESPECTING THE NATIONAL CAPITAL COMMISSION

**98.** Section 5 of the Act respecting the national capital commission (chapter C-33.1) is amended

(1) by inserting “and a president and chief executive officer” after “including a chairman” in the first paragraph;

(2) by inserting “of the board” after “chairman” in the second paragraph.

**99.** Sections 6 to 8 of the Act are repealed.

**100.** The Act is amended by inserting the following sections after section 8:

**“8.1.** The office of president and chief executive officer is a full-time position.

**“8.2.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the Commission's personnel to temporarily exercise the functions of that position.”



**101.** Section 11 of the Act is amended

(1) in the first paragraph,

(a) by replacing “chairman” by “president and chief executive officer”;

(b) by inserting “or, in the case of the chairman, to the Minister and the person designated under section 9” after “writing to the chairman”;

(2) by replacing “chairman” in the second paragraph by “president and chief executive officer”.

**102.** Section 12 of the Act is amended by inserting “of the board” after “chairman” in subparagraph 1 of the second paragraph.**103.** Section 24 of the Act is amended

(1) by replacing “chairman or” in the first paragraph by “chairman of the board of directors, by the president and chief executive officer or”;

(2) by replacing “chairman” at the end of the second paragraph by “president and chief executive officer”.

**104.** Section 25 of the Act is amended by inserting “of the board” after “chairman”.**105.** Section 27 of the Act is amended

(1) by replacing “report of activities” in the first paragraph by “annual management report”;

(2) by replacing “chairman” in the second paragraph by “president and chief executive officer”.

**ACT RESPECTING THE CONSEIL DES ARTS ET DES LETTRES  
DU QUÉBEC****106.** Section 5 of the Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02) is replaced by the following section:

**5.** The council is administered by a board of directors composed of 15 members appointed by the Government, including the chair of the board and the president and chief executive officer.

Board members, other than the chair and the president and chief executive officer, are appointed after consultation with bodies that the Minister considers representative of the artistic and literary communities. The majority of the

board members must come from the cultural fields in which the council is competent to act. At least three of the members must come from various regions of Québec other than the Montréal and Capitale-Nationale regions.”

**107.** Section 5.1 of the Act is repealed.

**108.** Section 5.2 of the Act is replaced by the following section:

“**5.2.** The office of president and chief executive officer is a full-time position.”

**109.** Section 5.3 of the Act is repealed.

**110.** Sections 5.5 to 8 of the Act are repealed.

#### ACT RESPECTING THE CONSERVATION AND DEVELOPMENT OF WILDLIFE

**111.** Sections 134 to 136 of the Act respecting the conservation and development of wildlife (chapter C-61.1) are repealed.

**112.** Section 138 of the Act is replaced by the following section:

“**138.** The office of president and chief executive officer is a full-time position.”

**113.** Sections 139 and 142 of the Act are repealed.

**114.** Section 143 of the Act is amended by striking out the third paragraph.

**115.** Section 144.1 of the Act is repealed.

**116.** Section 146 of the Act is amended by replacing “three-year plan of its activities” in the first paragraph by “strategic plan”.

#### ACT RESPECTING THE CONSERVATOIRE DE MUSIQUE ET D’ART DRAMATIQUE DU QUÉBEC

**117.** Section 15 of the Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1) is amended

(1) by replacing “17” in the introductory clause by “15”;

(2) by replacing “and one principal of a Conservatoire institution providing instruction in dramatic art, elected, respectively, by a majority of the votes cast by their peers” in paragraph 5 by “or in dramatic art, elected by a majority of the votes cast by his peers”;

(3) by replacing “and one teacher from a Conservatoire institution providing instruction in dramatic art, elected, respectively, by a majority of the votes cast by their peers” in paragraph 6 by “or in dramatic art, elected by a majority of the votes cast by his peers”.

**118.** Section 16 of the Act is repealed.

**119.** Section 17 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “eight members” in the second paragraph by “seven members of the board of directors”.

**120.** Sections 18 and 19 of the Act are repealed.

**121.** Section 20 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “the board members referred to in paragraphs 3 and 5” and “a teacher referred to in paragraph 6” in the second paragraph by “the principal referred to in paragraph 5” and “the teacher referred to in paragraph 6”, respectively.

**122.** Sections 21 and 22 of the Act are repealed.

**123.** Section 24 of the Act is replaced by the following section:

“**24.** The academic director may not have a direct or indirect interest in a body, enterprise or association that places his personal interests in conflict with the Conservatoire’s interests. If such an interest devolves to the academic director, including by succession or gift, it must be renounced or disposed of with dispatch.”

**124.** Sections 26 to 28 of the Act are repealed.

**125.** Section 29 of the Act is amended by striking out the first and second paragraphs.

**126.** Sections 30 to 36 of the Act are repealed.

**127.** Section 38 of the Act is amended by striking out the third paragraph.

**128.** Sections 39.2, 39.3 and 39.5 of the Act are repealed.

**129.** Section 51.1 of the Act is replaced by the following section:

“**51.1.** The strategic plan of the Conservatoire must take into consideration the policy directions and objectives given by the Minister and contain, among other things, any element determined by the Minister.

The plan must be submitted on or before the date set by the Minister.”

**130.** Section 59 of the Act is amended

(1) by replacing “a report of its activities” in the second paragraph by “an annual management report”;

(2) by striking out the third paragraph.

**131.** Sections 65.1 and 65.2 of the Act are repealed.

#### ACT RESPECTING THE REGULATION OF THE FINANCIAL SECTOR

**132.** Sections 19.19 to 19.23 and 19.25 of the Act respecting the regulation of the financial sector (chapter E-6.1) are repealed.

#### ACT RESPECTING THE FONDS D’AIDE AUX ACTIONS COLLECTIVES

**133.** Section 8 of the Act respecting the Fonds d’aide aux actions collectives (chapter F-3.2.0.1.1) is amended

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

“The Fonds shall be composed of three members, including a president, appointed for terms of not more than three years by the Government, after consultation with the Barreau du Québec and the Commission des services juridiques.”;

(2) by replacing “administrators” in the second paragraph by “members”.

**134.** Section 12 of the Act is amended

(1) by replacing “An administrator” in the second paragraph by “A member”;

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

“However, if such an interest results solely from the fact that the member is part of the group on behalf of which an application for assistance is made to the Fonds, the member may participate in the decision but must declare his interest.”

**135.** The Act is amended by replacing all occurrences of “administrator” and “administrators” by “member” and “members”, respectively, with the necessary modifications.

#### ACT RESPECTING HÉMA-QUÉBEC AND THE BIOVIGILANCE COMMITTEE

**136.** Section 7 of the Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1) is amended

(1) by inserting “appointed by the Government, including the chair of the board and the president and chief executive officer” after “members” in the first paragraph;

(2) in the second paragraph,

(a) by replacing “Eleven of these members are identified with the following categories” in the introductory clause by “Ten of those members other than the chair of the board and the president and chief executive officer are identified with the following categories”;

(b) by striking out subparagraph 2;

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

“There must be at least one but not more than three of the members referred to in the second paragraph per category. They are appointed after consultation with the persons or sectors in that category.”;

(4) by striking out the fifth paragraph.

**137.** Section 9 of the Act is repealed.

**138.** Section 10 of the Act is amended by striking out the first paragraph.

**139.** Section 11 of the Act is repealed.

**140.** Section 12 of the Act is amended by striking out the second paragraph.

**141.** Section 14 of the Act is replaced by the following section:

“**14.** The office of president and chief executive officer is a full-time position.”

**142.** Section 16 of the Act is amended by striking out the second paragraph.

## HYDRO-QUÉBEC ACT

**143.** The Hydro-Québec Act (chapter H-5) is amended by inserting the following sections after section 4:

“**4.0.0.1.** The number of women on the board of directors must correspond to a proportion of at least 40% of the total number of persons sitting on the board.

“**4.0.0.2.** The board of directors must include at least one member 35 years of age or under at the time of appointment.

“**4.0.0.3.** The board of directors must include at least one member who, in the opinion of the Government, is representative of the diversity of Québec society.”

**144.** Section 4.0.10 of the Act is amended by inserting “or because the requirements prescribed in sections 4.0.0.1, 4.0.0.2 and 4.0.0.3 are not met” at the end.

**145.** Section 5 of the Act is amended by adding the following paragraph at the end:

“When replacing the chair of the board of directors, the person so designated exercises the same responsibilities and has the same powers as the chair of the board.”

**146.** Section 7.2 of the Act is amended

(1) by replacing “annual report” in paragraph 2 by “annual management report”;

(2) by replacing “of its wholly-owned subsidiaries” in paragraph 4 by “of the legal persons at least 90% of whose voting shares are held directly or indirectly by the Company”;

(3) by replacing “comité de vérification” in paragraph 9 in the French text by “comité d’audit”.

**147.** Section 7.6 of the Act is amended by replacing subparagraph 2 of the first paragraph in the French text by the following subparagraph:

“2° un comité d’audit;”.

**148.** Section 7.9 of the Act is amended by replacing “its wholly-owned subsidiaries” in paragraph 2 of the first paragraph by “the legal persons at least 90% of whose voting shares are held directly or indirectly by the Company”.

**149.** Section 7.10 of the Act is amended by replacing “comité de vérification” in the first paragraph in the French text by “comité d’audit”.

**150.** Section 7.11 of the Act is amended, in the French text,

(1) by replacing “comité de vérification” in the introductory clause by “comité d’audit”;

(2) by replacing “plan annuel de vérification interne” in paragraph 1 by “plan annuel d’audit interne”;

(3) by replacing “le vérificateur interne” in paragraph 5 by “l’auditeur interne”;

(4) by replacing “le vérificateur externe” in paragraph 6 by “l’auditeur externe”.

**151.** Section 7.12 of the Act is amended by replacing “comité de vérification” in the French text and “its wholly-owned subsidiaries” by “comité d’audit” and “of the legal persons at least 90% of whose voting shares are held directly or indirectly by the Company”, respectively.

**152.** Section 7.13 of the Act is amended, in the French text,

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

“Les activités d’audit interne s’exercent sous l’autorité du comité d’audit.”;

(2) by replacing “la verification interne” in the second paragraph by “l’audit interne”.

**153.** Section 11.6 of the Act is amended by inserting “renewable” after “appointed for a” in the second paragraph.

**154.** Section 11.13 of the Act is amended by inserting “, then tabled by the Minister in the National Assembly” at the end.

**155.** Section 19 of the Act is amended by inserting “or, in the case of the chair, to the Minister and the person designated under section 5” after “board of directors” in the second paragraph.

**156.** The heading of Division II.6 of the Act is amended by inserting “MANAGEMENT” after “ANNUAL”.

**157.** Section 20.1 of the Act is amended, in the first paragraph,

(1) by replacing “annual report” in the introductory clause by “annual management report”;

(2) by replacing “comité de vérification” in subparagraph 2 in the French text by “comité d’audit”.

**158.** Section 20.3 of the Act is amended

(1) by replacing “annual report” in the introductory clause by “annual management report”;

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

“(5) a status report on compliance with the requirements relating to the independence of board members, the proportion of women, the presence of a board member 35 years of age or under at the time of appointment and the presence of a board member representative of the diversity of Québec society and, if the composition of the board of directors did not meet those requirements at the end of the fiscal year, the reasons for that situation.”

**159.** Section 20.4 of the Act is replaced by the following sections:

“**20.4.** The annual management report of the Company must include

(1) the remuneration and benefits paid to each member of the board of directors;

(2) in respect of each of the five most highly remunerated officers of the Company and of any person with management responsibilities who does not report directly to the most senior officer and who is more highly remunerated than one of those officers:

(a) the basic remuneration paid;

(b) the variable pay paid, where applicable, including under a long-term profit sharing plan;

(c) the signing bonus paid, where applicable;

(d) the contribution to pension plans borne by the Company for the year concerned;

(e) the other benefits paid or granted, including those related to group insurance or the use of a vehicle, as applicable; and

(f) the severance pay paid, where applicable;

(3) the elements referred to in subparagraphs *a* to *f* of subparagraph 2 that concern each of the five most highly remunerated officers of all the legal persons at least 90% of whose voting shares are held directly or indirectly by the Company;



(4) the fees granted to the external auditor under the contract for the audit of the financial statements and, where applicable, those granted for all the other contracts performed by the auditor for the Company; and

(5) any other element or information determined under subparagraph 5 of the second paragraph of section 39 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

For the purposes of subparagraphs 2 and 3 of the first paragraph, the value of the remuneration corresponds to the sum of the elements referred to in subparagraphs *a* to *f* of that subparagraph 2 and of any other element relating to remuneration that is determined under subparagraph 5 of the first paragraph.

In addition, the annual management report must indicate the parameters regulating the remuneration of the persons referred to in subparagraphs 2 and 3 of the first paragraph, in particular the parameters related to the elements listed in subparagraphs *a* to *f* of that subparagraph 2.

**“20.5.** Where a person was an officer in the Company for part of the period covered by the annual management report, the elements referred to in subparagraph 2 of the first paragraph of section 20.4, the elements relating to remuneration that are referred to in subparagraph 5 of that paragraph and the annualized value of the latter elements and of those referred to in subparagraphs *a* and *c* to *f* of that subparagraph 2 must be disclosed in that report with regard to that person if the total of the annualized value of those elements and of the paid variable pay places the person among the five most highly remunerated officers of the Company. In such a case, the information disclosed in the annual report will concern more than five of the Company’s officers.

**“20.6.** For the purposes of this division, severance pay must be disclosed in full in the annual management report covering the date of the officer’s departure, regardless of whether payment of the severance pay has been deferred in whole or in part.

**“20.7.** The specifications made under section 39.3 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) with respect to the elements, parameters and information referred to in sections 39 and 39.1 of that Act apply, with the necessary modifications, to the elements, parameters and information referred to in sections 20.4 and 20.5.

Those elements, parameters and information must be included in the Company’s annual management report in the form determined under section 39.3 of the Act respecting the governance of state-owned enterprises.”

**160.** The heading of Division II.7 of the Act is replaced by the following heading in the French text:

“AUDIT”.

**161.** Section 21.5 of the Act is amended

(1) by replacing “vérificateur externe” in the French text by “auditeur externe” and by replacing “annual report” by “annual management report”;

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

“Despite the Act respecting contracting by public bodies (chapter C-65.1), the power to appoint the external auditor provided for in the first paragraph may be exercised on special conditions following an invitation to tender.”

**162.** Section 61.2 of the Act is amended by inserting the following paragraph after the first paragraph:

“The report shall contain an assessment of the effectiveness and performance of the Company, including benchmarking measures.”

## PUBLIC INFRASTRUCTURE ACT

**163.** Section 62 of the Public Infrastructure Act (chapter I-8.3) is amended by striking out the third paragraph.**164.** Section 63 of the Act is repealed.**165.** Section 64 of the Act is amended

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

“The Government appoints the number of vice-presidents it determines to assist the president and chief executive officer.”;

(2) by replacing “Ils” in the third paragraph in the French text by “Le président-directeur général et les vice-présidents”.

**166.** Section 65 of the Act is amended by striking out “the president and chief executive officer and”.**167.** Section 67 of the Act is amended by striking out the first and second paragraphs.**168.** Section 68 of the Act is amended by striking out “the board members and”.**169.** Section 71 of the Act is repealed.**170.** Section 72 of the Act is amended by striking out the last sentence of the second paragraph.

**171.** Section 90 of the Act is amended

(1) by replacing “activity report” in the first paragraph by “annual management report”;

(2) by replacing “activity report must contain” in the second paragraph by “annual management report must contain”.

## ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC

**172.** Section 14 of the Act respecting the Institut de la statistique du Québec (chapter I-13.011) is amended by adding the following paragraph at the end:

“The Chief Statistician shall be assisted by one or more assistant chief statisticians appointed by the Government.”

**173.** Section 15 of the Act is replaced by the following section:

“**15.** The Chief Statistician shall be appointed for a term of five years and the assistant chief statisticians for terms of up to five years. At the end of their terms, they shall remain in office until replaced or reappointed.”

**174.** Section 16 of the Act is amended by inserting “or an assistant chief statistician” after “the Chief Statistician” and by replacing “an acting Chief Statistician” by “an interim replacement”.**175.** Section 17 of the Act is amended by inserting “and the assistant chief statisticians” after “the Chief Statistician”.**176.** Section 18 of the Act is amended by replacing the second paragraph by the following paragraph:

“The office of Chief Statistician and that of Assistant Chief Statistician are full-time positions, and, except where authorized by the Government, the attention of the Chief Statistician and of the assistant chief statisticians must be devoted exclusively to the duties of their office.”

**177.** Section 19 of the Act is replaced by the following section:

“**19.** The Chief Statistician and the assistant chief statisticians shall not, under pain of forfeiture of office, have any direct or indirect interest in an enterprise that puts their interest in conflict with that of the Institut.

However, forfeiture is not incurred if such an interest devolves to them by succession or gift, provided they renounce or dispose of it with dispatch.”

**178.** Section 21 of the Act is amended

- (1) by inserting “an assistant chief statistician,” after “Chief Statistician,”;
- (2) by replacing “two” by “three”.

**179.** Section 25 of the Act is amended by inserting “assistant chief statisticians,” after “The Chief Statistician,”.

ACT RESPECTING THE INSTITUT DE TECHNOLOGIE  
AGROALIMENTAIRE DU QUÉBEC

**180.** Section 59 of the Act respecting the Institut de technologie agroalimentaire du Québec (chapter I-13.012) is replaced by the following section:

“**59.** The Institute’s books and accounts are audited by the Auditor General every year and whenever so ordered by the Government.

The Auditor General’s report must be submitted with the Institute’s activity report and financial statements.”

ACT RESPECTING THE INSTITUT DE TOURISME ET D’HÔTELLERIE  
DU QUÉBEC

**181.** Section 32 of the Act respecting the Institut de tourisme et d’hôtellerie du Québec (chapter I-13.02) is replaced by the following section:

“**32.** The institute’s books and accounts are audited by the Auditor General every year and whenever so ordered by the Government.

The Auditor General’s report must be submitted with the institute’s activity report and financial statements.”

ACT RESPECTING THE INSTITUT NATIONAL D’EXCELLENCE EN  
SANTÉ ET EN SERVICES SOCIAUX

**182.** Sections 16 to 19 of the Act respecting the Institut national d’excellence en santé et en services sociaux (chapter I-13.03) are repealed.

**183.** The Act is amended by striking out the following heading before section 20:

“§1. — *Members of the board*”.

**184.** Section 20 of the Act is amended

- (1) by striking out “and based on the expertise and experience profiles adopted by the board” in the first paragraph;
- (2) by striking out the second paragraph.

**185.** Section 21 of the Act is amended by striking out the first and second paragraphs.

**186.** Section 22 of the Act is repealed.

**187.** Subdivision 2 of Division I of Chapter III of the Act, comprising sections 23 to 27, is repealed.

**188.** The Act is amended by striking out the following heading before section 28:

“§3.—*President and chief executive officer*”.

**189.** Section 28 of the Act is replaced by the following section:

“**28.** The office of president and chief executive officer is a full-time position.”

**190.** Sections 29, 31 and 32 of the Act are repealed.

**191.** Section 33 of the Act is replaced by the following section:

“**33.** The functions of the board of directors include

- (1) adopting the three-year plan of activities and its annual updates;
- (2) adopting the code of ethics applicable to outside experts the board calls upon in the exercise of its functions;
- (3) making sure the governance and ethics committee, the human resources committee and the other committees exercise their functions properly; and
- (4) adopting measures to evaluate the institute’s effectiveness, efficiency and performance.”

**192.** Sections 35 and 36 of the Act are repealed.

**193.** Division III of Chapter III of the Act, comprising sections 38 and 39, is repealed.

**194.** Section 45 of the Act is amended by striking out “and an account of the attendance of the members of the board of directors at board meetings and of their remuneration, if applicable” in the second paragraph.

#### ACT RESPECTING INSTITUT NATIONAL DE SANTÉ PUBLIQUE DU QUÉBEC

**195.** Section 9 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1) is replaced by the following section:

“**9.** The affairs of the Institute are administered by a board of directors composed of 15 members appointed by the Government, including the chair of the board and the president and chief executive officer.”

**196.** Sections 10 to 12 of the Act are repealed.

**197.** Section 13 of the Act is amended by striking out “and the attention of the chief executive officer must, except with the authorization of the Government, be devoted exclusively to the affairs of the institute and the duties of chief executive officer” in the first paragraph.

**198.** Sections 14 and 15 of the Act are repealed.

**199.** Section 16 of the Act is amended

(1) by replacing “, where applicable, the vice-chair” in the first paragraph by “the chair”;

(2) by striking out the second paragraph.

#### DEPOSIT INSTITUTIONS AND DEPOSIT PROTECTION ACT

**200.** Section 40.8 of the Deposit Institutions and Deposit Protection Act (chapter I-13.2.2) is amended by replacing “section 19.21 of the Act respecting the regulation of the financial sector (chapter E-6.1)” in the first paragraph by “section 3.3 of the Act respecting the governance of state-owned enterprises (chapter G-1.02)”.

#### ACT RESPECTING INVESTISSEMENT QUÉBEC

**201.** Sections 37 to 39 and 41 of the Act respecting Investissement Québec (chapter I-16.0.1) are repealed.

**202.** Section 42 of the Act is amended by striking out the first and second paragraphs.

**203.** Section 43 of the Act is repealed.

**204.** Section 45 of the Act is amended by striking out the last sentence of the second paragraph.

**205.** Section 54 of the Act is amended by replacing “comité de vérification” in the second paragraph in the French text by “comité d’audit”.

**206.** Section 69 of the Act is amended

(1) by striking out “, according to the form, content and timetable determined by the Government,” in the first paragraph;

(2) by replacing “The Minister submits the strategic plan to the Government for approval,” in the second paragraph by “The strategic plan is submitted to the Government for approval,”.

**207.** Section 74 of the Act is amended

(1) by inserting “the information provided for in Chapter VI of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and” after “The report must also contain” in the fourth paragraph;

(2) by replacing “a report of its activities”, both occurrences of “activity report” and “and report” by “an annual management report”, “annual management report” and “and the annual management report”, respectively.

**208.** Section 77 of the Act is amended

(1) by replacing “vérificateur externe” in the first paragraph in the French text by “auditeur externe” and by replacing “report of its activities” by “annual management report”;

(2) by replacing “la vérification” and “le vérificateur externe” in the second paragraph in the French text by “l’audit” and “l’auditeur externe”, respectively;

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

“The power to appoint the external auditor provided for in this section may, despite the Act respecting contracting by public bodies (chapter C-65.1), be exercised under special conditions following an invitation to tender.”

#### ACT RESPECTING LA FINANCIÈRE AGRICOLE DU QUÉBEC

**209.** Section 6 of the Act respecting La Financière agricole du Québec (chapter L-0.1) is amended

(1) by striking out the last sentence of the first paragraph;

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

“The Government shall appoint the members of the board of directors, other than the Deputy Minister of Agriculture, Fisheries and Food. Three of the members are appointed from among the persons identified by the association certified under the Farm Producers Act (chapter P-28).”

**210.** Sections 6.2 to 6.4 of the Act are repealed.

**211.** Section 6.5 of the Act is replaced by the following section:

“**6.5.** The office of president and chief executive officer is a full-time position.”

**212.** Sections 6.6, 9 and 47 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DE L'ENSEIGNEMENT  
SUPÉRIEUR, DE LA RECHERCHE, DE LA SCIENCE ET DE  
LA TECHNOLOGIE

**213.** Section 25 of the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1) is amended by inserting “the chair of the board,” after “including” in the first paragraph.

**214.** Section 26 of the Act is amended by replacing the first sentence of the third paragraph by the following sentence: “The chief scientist acts as president and chief executive officer of each fund.”

**215.** Sections 28 and 29 of the Act are repealed.

**216.** Section 30 of the Act is replaced by the following section:

“**30.** The scientific director is appointed for a term of not more than five years.”

**217.** Section 31 of the Act is amended

(1) by striking out the first paragraph;

(2) by striking out “; the appointment of the other members may be renewed only once” in the second paragraph.

**218.** Section 32 of the Act is amended by replacing “in accordance with the mode of appointment prescribed in section 25, 26, 27 or 28, as applicable” in the first paragraph by “in accordance with the rules of appointment provided with regard to the board member to be replaced”.

**219.** Sections 34 and 35 of the Act are repealed.



**220.** Section 36 of the Act is amended by striking out the third paragraph.

**221.** Section 42 of the Act is amended

- (1) by striking out the first paragraph;
- (2) by replacing “plan” in the second paragraph by “strategic plan established by each fund”;
- (3) by striking out the third paragraph.

**222.** Section 48 of the Act is amended

- (1) by striking out the first paragraph;
- (2) by replacing “Each fund must adopt” in the second paragraph by “A fund must establish”.

**223.** Section 58 of the Act is amended

- (1) by replacing “a report of its activities” in the first paragraph by “an annual management report”;
- (2) in the second paragraph,
  - (a) by inserting “, among other things,” after “contain”;
  - (b) by replacing “three-year plan approved under section 42” by “strategic plan”.

**224.** Section 60 of the Act is amended by replacing “annual report” in the second paragraph by “annual management report”.

#### ACT RESPECTING THE MINISTÈRE DES FINANCES

**225.** Section 4.1 of the Act respecting the Ministère des Finances (chapter M-24.01) is amended by replacing “legal persons the majority of whose members or directors are appointed by the Government, except legal persons qualified as budget-funded bodies, institutions in the health and social services network and institutions in the education network, including Université du Québec and its constituent universities” in the third paragraph by “those referred to in the definition provided for in section 3 of the Act respecting the governance of state-owned enterprises (chapter G-1.02)”.

#### NATIONAL MUSEUMS ACT

**226.** Section 7 of the National Museums Act (chapter M-44) is amended by striking out the second paragraph.

**227.** Sections 8 and 9 of the Act are repealed.

**228.** Section 10 of the Act is replaced by the following section:

**“10.** Appointments of members of the board of directors must be representative of Québec society, including by ensuring the presence of persons from a variety of communities.”

**229.** Section 11 of the Act is amended by striking out the first and second paragraphs.

**230.** Sections 12 to 14 and 16, subdivisions 1 and 2 of Division II of Chapter III, comprising sections 17 to 22, and sections 22.1, 22.3 and 22.4 of the Act are repealed.

**231.** Section 22.5 of the Act is amended by replacing the first paragraph by the following paragraph:

“The board of directors may establish committees, in particular to advise it on the acquisition of property.”

**232.** Section 22.6 of the Act is amended by replacing “Committee members” by “Members of committees established under section 22.5 who are not members of the board of directors”.

**233.** Section 22.8 of the Act is amended by striking out the third paragraph.

**234.** Sections 22.11, 22.12 and 22.14 of the Act are repealed.

**235.** Section 31 of the Act is replaced by the following section:

**“31.** The strategic plan that a museum shall establish must, in particular, take into consideration the policy directions and objectives given by the Minister and include any element that the Minister determines.

The plan must be submitted to the Minister not later than the date set by the Minister.”

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

(1) by replacing “a report of its activities” in the first paragraph by “an annual management report”;

(2) by replacing “report of activities” in the second paragraph by “annual management report”;

(3) by striking out the third paragraph.

**237.** Sections 38.1 and 38.2 of the Act are repealed.

ACT TO ESTABLISH THE OFFICE QUÉBEC-MONDE POUR  
LA JEUNESSE

**238.** Section 8 of the Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2) is amended, in the second paragraph,

- (1) by inserting “, in particular,” after “must” in the introductory clause;
- (2) by striking out subparagraphs 1 and 3.

**239.** Section 9 of the Act is amended

- (1) by striking out the first paragraph;
- (2) by striking out “However,” in the second paragraph.

**240.** Section 10 of the Act is amended

- (1) by striking out the first and second paragraphs;
- (2) by inserting “of directors” after “board” in the third paragraph.

**241.** Section 11 of the Act is replaced by the following section:

“**11.** The chair of the board of directors assumes, in particular, any responsibility assigned by the board.”

**242.** Section 12 of the Act is repealed.

**243.** Section 13 of the Act is replaced by the following section:

“**13.** The president and chief executive officer exercises the functions of office on a full-time basis and assumes, in particular, any responsibility assigned by the Minister.”

**244.** Sections 15 and 16 of the Act are repealed.

**245.** Section 17 of the Act is amended by striking out the last sentence of the second paragraph.

POLICE ACT

**246.** Section 18 of the Police Act (chapter P-13.1) is replaced by the following section:

“**18.** The board of directors of the school shall be composed of 15 members appointed by the Government, including the chair of the board and the executive director of the school.”

**247.** Sections 19 to 21 of the Act are repealed.

**248.** Section 22 of the Act is amended by striking out “or vice-chair” and the last sentence in the second paragraph.

**249.** Section 23 of the Act is amended by replacing “an executive director for a term not exceeding five years and, where required, assistant executive directors” in the first paragraph by “, where required, assistant executive directors for terms not exceeding five years”.

**250.** Section 27 of the Act is amended

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

“(1.1) to determine the functions and powers of the chair and the executive director, in addition to those provided for in the Act respecting the governance of state-owned enterprises (chapter G-1.02);”;

(2) by striking out “the chair and vice-chair of the governing board and of the executive director,” in paragraph 2.

#### ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

**251.** Section 7 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is replaced by the following section:

**7.** The Board is administered by a board of directors composed of 15 members appointed by the Government, including the chair of the board and the president and chief executive officer.

The board members, other than the chair of the board and the president and chief executive officer, include the following:

(1) three appointed from among professionals in the field of health within the meaning of the Health Insurance Act (chapter A-29), including one general practitioner and one medical specialist, after consultation with the professional order of each class of health professionals that has entered into an agreement under that Act;

(2) one appointed from among the president and executive directors of an institution referred to in the Act respecting health services and social services (chapter S-4.2); and

(3) nine who are independent members, including three users of the health sector and persons from the various fields of activity meeting the expertise and experience profiles approved by the board.”

**252.** Section 7.0.1 of the Act is replaced by the following section:

**“7.0.1.** The term of a member of the board of directors ends when the member loses the qualifications required for appointment.”

**253.** Sections 7.0.2 to 7.0.4 and 7.0.8 of the Act are repealed.

**254.** Section 7.1 of the Act is amended by striking out “the president and chief executive officer and”.

**255.** Section 7.2 of the Act is repealed.

**256.** Section 25 of the Act is amended by replacing “a report of its activities” in the first paragraph by “an annual management report”.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING  
AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION  
INDUSTRY

**257.** Section 3.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended

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

“The Commission is composed of a board of directors consisting of 17 members, including the chairman of the board of directors and the president and chief executive officer.”;

(2) in the second paragraph,

(a) by replacing the introductory clause by the following:

“Other than the chairman of the board and the president and chief executive officer, the members are appointed in the following manner.”;

(b) by replacing “four independent members” in subparagraph 4 by “five independent members”;

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

“For the purposes of the consultations provided for in subparagraphs 1 to 3 of the second paragraph, each association consulted is invited to propose at least three candidates, including one woman. If an association fails to comply with that invitation within a reasonable time, the Government may appoint the member concerned after notifying the association.”

**258.** Section 3.3 of the Act is replaced by the following sections:

**“3.3.** The chairman of the board of directors and the president and chief executive officer are appointed by the Government for terms of not more than five years. The other members of the board are appointed for terms of not more than three years.

The chairman of the board must qualify as an independent director.

At the end of their terms, the members of the board shall remain in office until they are replaced or reappointed.

The terms of the board members are renewable. However, members other than the president and chief executive officer may not be reappointed more than three times, whether the terms are consecutive or not.

**“3.3.1.** The number of women on the board of directors must correspond to a proportion of at least 40% of the total number of persons sitting on the board.

**“3.3.2.** The board of directors must include at least one member 35 years of age or under at the time of appointment.

**“3.3.3.** The board of directors must include at least one member who, in the opinion of the Government, is representative of the diversity of Québec society.”

**259.** Section 3.5 of the Act is replaced by the following section:

**“3.5.** The board of directors shall designate one of the chairmen of a committee established under section 3.13 to act as a replacement when the chairman of the board is absent or unable to act.

When replacing the chairman of the board, the person so designated exercises the same responsibilities and has the same powers as the chairman.

If a member other than the chairman of the board is unable to act, the Government may appoint, in accordance with the prescribed mode of appointment applicable to that member, a person to replace that member in the interim, on such conditions as it may determine.”

**260.** Section 3.6 of the Act is amended

(1) by replacing “chairman” in the first paragraph by “president and chief executive officer”;

(2) by replacing “The chairman is *ex officio* the chief executive officer of the Commission and” in the second paragraph by “The president and chief executive officer”.

**261.** Section 3.7 of the Act is amended by replacing “chairman” in the first paragraph by “president and chief executive officer”.

**262.** Section 3.8 of the Act is amended

(1) by replacing “chairman” in the first paragraph by “president and chief executive officer”;

(2) by replacing “Every member of the board of directors, other than the chairman,” and “to the chairman in writing and” in the third paragraph by “Every other member of the board of directors” and “in writing to the chairman of the board of directors or, in the chairman’s case, to the Minister and the person designated under section 3.5 and, where applicable,”, respectively.

**263.** Section 3.9 of the Act is amended

(1) by replacing “chairman” in the first paragraph by “chairman of the board or the president and chief executive officer”;

(2) by replacing “chairman” in the second paragraph by “chairman of the board”.

**264.** The Act is amended by inserting the following section after section 3.9:

**“3.9.1.** No act or document of the Commission or decision of its board of directors is invalid because the requirements prescribed in sections 3.3.1, 3.3.2 and 3.3.3 are not met.”

**265.** The Act is amended by inserting the following sections after section 3.12:

**“3.12.1.** The board of directors must determine the Commission’s strategic directions, see to their implementation and inquire into any matter it considers important.

The board is accountable to the Government, and its chairman is answerable to the Minister, for the Commission’s decisions.

**“3.12.2.** The functions of the board of directors also include

(1) adopting the strategic plan;

(2) approving the capital plan, the operating plan, the financial statements, the annual management report and the annual budget of the Commission;

(3) approving the governance rules of the Commission;

(4) approving the code of ethics applicable to the members of the board of directors and those applicable to the officers appointed by the Commission and to the employees of the Commission, subject to a regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif (chapter M-30);

(5) approving the expertise and experience profiles to be used in appointing the independent members of the board;

(6) approving the criteria for evaluating members of the board of directors other than the president and chief executive officer;

(7) approving the criteria for assessing the performance of the board;

(8) establishing the policies for managing the risks associated with conducting the operations of the Commission;

(9) seeing to it that the audit committee exercises its functions properly;

(10) determining delegations of authority;

(11) approving, in accordance with the law, human resources policies, as well as the standards and scales of remuneration and other conditions of employment of employees and officers appointed by the Commission;

(12) approving the succession planning program for officers appointed by the Commission; and

(13) approving the appointment of officers other than the president and chief executive officer.

**“3.12.3.** The board of directors must appraise the integrity of internal controls, information disclosure controls and information systems, and approve a financial disclosure policy.

**“3.12.4.** The board of directors must make sure that initiation and ongoing training programs for board members are implemented.”

**266.** Section 3.13 of the Act is amended by replacing “and an audit committee” in the first paragraph by “, a human resources committee and an audit committee”.

**267.** Section 3.14 of the Act is amended by replacing “chair” in subparagraph 4 of the first paragraph by “president and chief executive officer”.

**268.** Section 3.16 of the Act is amended, in the first paragraph,

(1) by replacing “Comité de vérification” in the introductory clause in the French text by “Comité d’audit”;



(2) by replacing “plan annuel de vérification” in subparagraph 1 in the French text by “plan annuel d’audit”;

(3) by replacing “le vérificateur” in subparagraph 5 in the French text by “l’auditeur”.

**269.** The Act is amended by inserting the following section after section 3.16:

**“3.16.1.** The functions of the human resources committee include

(1) making sure that human resources policies are put in place;

(2) assisting in the selection of officers; and

(3) establishing a succession planning program for officers appointed by the Commission.”

**270.** Section 3.17 of the Act is amended

(1) by replacing “The audit committee is composed” in the introductory clause by “The human resources committee and the audit committee are composed”;

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

“In addition, at least one of the independent members of the audit committee must be a member of the professional order of accountants mentioned in the Professional Code (chapter C-26).”

**271.** Section 3.18 of the Act is amended by replacing the first paragraph by the following paragraph:

“Three members, including the chair of the committee, constitute a quorum at meetings of each of the committees referred to in section 3.13.”

**272.** Section 5 of the Act is amended by replacing “chairman” in the third paragraph by “president and chief executive officer”.

**273.** Section 6 of the Act is amended by replacing both “chairman or by the secretary” and “chairman or secretary” by “chairman of the board, the president and chief executive officer or the secretary”.

**274.** Section 9 of the Act is amended

(1) by replacing “a report of its activities” in the first paragraph by “an annual management report”;

(2) by replacing “It may, in addition,” in the third paragraph by “In addition to the elements provided for in sections 9.1 to 9.5, it may also”.

**275.** The Act is amended by inserting the following sections after section 9:

**“9.1.** The annual management report must contain a summary of the following reports, submitted to the board of directors:

(1) the report of the governance and ethics committee on its activities during the fiscal year, including a summary of its assessment of the performance of the board of directors;

(2) the report of the audit committee on the discharge of its mandate and on the optimal resource utilization plan; and

(3) the report of the human resources committee on the discharge of its mandate.

**“9.2.** The Commission shall make public the code of ethics applicable to its employees.

**“9.3.** The annual management report must comprise a section on the governance of the Commission, including the following information concerning the board members:

(1) the dates of appointment and expiry of term of all board members, as well as the identification of those with the status of independent director;

(2) the identification of any other board of directors on which a board member sits;

(3) a summary of the expertise and experience profile of each of the board’s independent members;

(4) a statement of each board member’s attendance at board and committee meetings;

(5) the code of ethics and rules of professional conduct applicable to board members; and

(6) a status report on compliance with the requirements relating to the independence of board members, the proportion of women, the presence of a board member 35 years of age or under at the time of appointment and the presence of a board member representative of the diversity of Québec society and, if the composition of the board of directors did not meet those requirements at the end of the fiscal year, the reasons for that situation.

**“9.4.** The annual management report must include

(1) the remuneration and benefits paid to each member of the board of directors;

(2) in respect of each of the five officers who are the most highly remunerated officers of the Commission and of any person with management responsibilities who does not report directly to the president and chief executive officer and who is more highly remunerated than one of those officers:

(a) the basic remuneration paid;

(b) the signing bonus paid, where applicable;

(c) the contribution to pension plans borne by the Commission for the year concerned;

(d) the other benefits paid or granted, including those related to group insurance or the use of a vehicle, as applicable;

(e) the severance pay paid, where applicable; and

(3) any other element or information determined under subparagraph 5 of the second paragraph of section 39 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

For the purposes of subparagraph 2 of the first paragraph, the value of the remuneration corresponds to the sum of the elements referred to in subparagraphs *a* to *e* of that subparagraph and of any other element relating to remuneration that is referred to in subparagraph 3 of the first paragraph.

In addition, the annual management report must indicate the parameters regulating the remuneration of the persons referred to in subparagraph 2 of the first paragraph, in particular the parameters related to the elements listed in subparagraphs *a* to *e* of that subparagraph.

**“9.5.** Where a person was an officer in the Commission for part of the period covered by the annual management report, the elements referred to in subparagraph 2 of the first paragraph of section 9.4, those relating to remuneration that are referred to in subparagraph 3 of that paragraph and the annualized value of those elements must be disclosed in the report with regard to that person if the total of the annualized value of those elements places the person among the five most highly remunerated officers of the Commission. In such a case, the information disclosed in the annual report will concern more than five of the Commission’s officers.

**“9.6.** For the purposes of sections 9.4 and 9.5, severance pay must be disclosed in full in the annual management report covering the date of the officer’s departure, regardless of whether payment of the severance pay has been deferred in whole or in part.

**“9.7.** The specifications respecting the elements, parameters and information made under section 39.3 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and referred to in sections 39 and 39.1 of that Act apply with the necessary modifications to the elements, parameters and information referred to in sections 9.4 and 9.5.

The elements, parameters and information must be included in the Commission’s annual management report in the form specified under section 39.3 of the Act respecting the governance of state-owned enterprises.”

**276.** The Act is amended by inserting the following section after section 15:

**“15.0.1.** The Minister may issue directives on the direction and general objectives to be pursued by the Commission.

The directives must be approved by the Government, and they come into force on the day of their approval. Once approved, they are binding on the Commission and the Commission must comply with them.

The directives must be tabled in the National Assembly within 15 days after they are approved by the Government or, if the Assembly is not sitting, within 15 days of resumption.”

**277.** Section 15.4 of the Act is amended

(1) by replacing “chairman of the Commission, in the chairman’s capacity as chief executive officer of the Commission” and “The chairman of the Commission” in the first paragraph by “president and chief executive officer” and “The latter”, respectively;

(2) by replacing “chairman of the Commission” in the second paragraph by “president and chief executive officer”.

**278.** Section 18.4 of the Act is amended by replacing “the chairman of the Commission from among the personnel of the Commission” in the first paragraph by “the president and chief executive officer from among the latter’s personnel”.

**279.** Section 18.14.4 of the Act is amended by replacing “chair of the Commission or by a person the chair” in the first paragraph by “president and chief executive officer or by a person the latter”.

**280.** The Act is amended by inserting the following section after section 126.0.5:

**“126.0.6.** At least once every 10 years, the Minister must report to the Government on the carrying out of the provisions of this Act concerning the Commission. The report must include recommendations concerning the updating of the mission of the Commission and its governance.

The Minister shall table the report in the National Assembly.”

## ACT RESPECTING RETRAITE QUÉBEC

**281.** Section 11 of the Act respecting Retraite Québec (chapter R-26.3) is amended

- (1) by striking out the last sentence of the first paragraph;
- (2) by replacing the second paragraph by the following paragraph:

“The members of the board of directors, other than the chair of the board and the president and chief executive officer, include

(1) two members appointed after consultation, for one of them, with the unions and associations referred to in subparagraph 1 of the first paragraph of section 164 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and, for the other, with the associations referred to in subparagraph 1 of the first paragraph of section 196.3 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1);

(2) one member appointed after consultation with the associations that are the most representative of the pensioners under the pension plans administered by Retraite Québec under section 4, unless a different consultation process is determined by the Government;

(3) eight members appointed as follows after consultation with bodies the Minister considers representative of the following sectors and persons:

- (a) four for the business sector;
- (b) two for the labour sector;
- (c) one for the socio-economic sector; and
- (d) one for retired persons.”

**282.** Section 12 of the Act is amended by replacing “In addition to being required to comply with the independence rules prescribed by the Act respecting the governance of state-owned enterprises (chapter G-1.02), an independent member may not” by “An independent member of the board of directors may not, in particular,”.

**283.** Sections 15, 21, 23 and 24 of the Act are repealed.

**284.** Section 25 of the Act is amended by replacing “for the remainder of the term of office in accordance with the rules of appointment provided in this Act” in the first paragraph by “in accordance with the rules of appointment to the board”.

**285.** Section 27 of the Act is amended by replacing the introductory clause by “The responsibilities of the board of directors include”.

**286.** Section 28 of the Act is amended by striking out the last sentence of the second paragraph.

**287.** Section 33 of the Act is replaced by the following section:

“**33.** The board of directors establishes, among other things, an investment policy committee and a client services committee.

Those committees must be chaired by an independent member and the president and chief executive officer cannot be a committee member.”

**288.** Section 36 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by “The functions of the audit committee include”;

(2) by replacing “comité de vérification” in the second paragraph in the French text by “comité d’audit”.

**289.** Section 46 of the Act is amended by striking out “the president and chief executive officer and”.

**290.** Section 68 of the Act is amended by replacing “prepared under section 24 of the Public Administration Act (chapter A-6.01)” in the first paragraph by “prepared, in particular, under the provisions of Chapter VI of the Act respecting the governance of state-owned enterprises (chapter G-1.02)”.

#### ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

**291.** Section 156.1 of the Act respecting occupational health and safety (chapter S-2.1) is amended by replacing “39” by “39.3”.

#### FIRE SAFETY ACT

**292.** Section 62 of the Fire Safety Act (chapter S-3.4) is replaced by the following section:

“**62.** The board of directors of the school shall be composed of 13 members appointed by the Government, including the chair of the board and the director general of the school.”

**293.** Sections 63 to 65 of the Act are repealed.

**294.** Section 66 of the Act is amended by striking out “or vice-chair” and the last sentence in the second paragraph.

**295.** Section 67 of the Act is amended by replacing “a director general for a term not exceeding five years and, where required, assistant director generals” in the first paragraph by “, where required, assistant director generals for terms not exceeding five years”.

**296.** Section 71 of the Act is amended

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

“(1.1) to determine the functions and powers of the chair and the director general, other than those provided for in the Act respecting the governance of state-owned enterprises (chapter G-1.02);”;

(2) by striking out “the chair and vice-chair of the governing board and of the director general,” in paragraph 2.

#### ACT RESPECTING PRE-HOSPITAL EMERGENCY SERVICES

**297.** Section 91 of the Act respecting pre-hospital emergency services (chapter S-6.2) is replaced by the following section:

**“91.** The Corporation is administered by a board of directors of 12 members appointed by the Government. The board is composed of the following members:

- (1) the president and chief executive officer;
- (2) the chair of the board of directors;
- (3) one member appointed from among the president and chief executive officers of local institutions;
- (4) one member appointed from among the physicians in charge of a local emergency room or who direct or coordinate such an emergency room’s activities;
- (5) one member appointed from among the Corporation’s employees;
- (6) one member appointed from among the persons having used the Corporation’s services during the 48 months preceding their appointment;
- (7) one member with experience in the local municipal sector;
- (8) one member with experience in the local business sector;
- (9) one member with expertise in emergency measures and civil protection;
- (10) one member with expertise in auditing;

- (11) one member with expertise in governance and risk management; and
- (12) one member with expertise in human resources management.”

**298.** Section 92 of the Act is repealed.

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

“**93.** The term of office of a member of the board of directors ends when the member loses the qualifications required for appointment.”

**300.** Sections 94 and 95 of the Act are repealed.

**301.** Section 96 of the Act is replaced by the following section:

“**96.** The functions of the president and chief executive officer shall be exercised on a full-time basis.”

**302.** Section 97 of the Act is amended by replacing “director general is unable” and “functions of the director general while the director general” by “president and chief executive officer is unable” and “functions of that office while the president and chief executive officer”, respectively.

**303.** Section 98 of the Act is amended by replacing both occurrences of “director general” by “president and chief executive officer”.

**304.** Section 105 of the Act is repealed.

#### ACT RESPECTING THE SOCIÉTÉ D’HABITATION DU QUÉBEC

**305.** Section 6 of the Act respecting the Société d’habitation du Québec (chapter S-8) is amended

(1) by inserting “appointed by the Government” after “members” in the first paragraph;

(2) by striking out the second paragraph.

**306.** Sections 6.0.1 to 7 of the Act are repealed.

**307.** Section 13 of the Act is replaced by the following section:

“**13.** The office of president and chief executive officer is a full-time position.”

**308.** Section 13.0.1 of the Act is repealed.

**309.** Section 25 of the Act is amended by replacing “annual report” by “annual management report”.



ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES  
ENTREPRISES CULTURELLES

**310.** Section 5 of the Act respecting the Société de développement des entreprises culturelles (chapter S-10.002) is replaced by the following section:

“**5.** The Société is administered by a board of directors composed of 15 members appointed by the Government, including the chair of the board and the president and chief executive officer.

The members of the board, other than the chair and the president and chief executive officer, are appointed after consultation with bodies considered by the Minister to be representative of the sectors concerned by the activities of the Société. Four of those members include

- (1) one person active in the audiovisual industry;
- (2) one person active in the music or entertainment industries;
- (3) one person active in the book or publishing industries; and
- (4) one person active in the field of fine crafts or in the art market.”

**311.** Section 5.1 of the Act is repealed.

**312.** Section 5.2 of the Act is replaced by the following section:

“**5.2.** The office of president and chief executive officer is a full-time position.”

**313.** Sections 5.3, 5.5, 7 and 11 of the Act are repealed.

**314.** Section 12 of the Act is amended by replacing “to the fields of the cinema and of television production and the other to the fields of sound recording, variety shows, books, specialized publishing and fine crafts.” in the first paragraph by “to the audiovisual industry and the other to the music, entertainment, book and publishing industries, fine crafts and the art market.”

**315.** Section 19 of the Act is amended by replacing “to the cinema and television production, sound recording and variety shows, book and specialized publishing, and fine crafts” in the second paragraph by “to the audiovisual works, music and entertainment, books, publishing, fine crafts and the art market”.

**316.** Section 21 of the Act is amended

(1) by replacing “the cinema, television production, sound recording, variety shows, books, specialized publishing or fine crafts” in the first paragraph by “audiovisual works, music, entertainment, books, publishing, fine crafts or the art market”;

(2) by replacing “In the fields of the cinema and of television production” in the second paragraph by “In the audiovisual industry”.

**317.** Section 28 of the Act is replaced by the following section:

**“28.** A council under the name of “Conseil national de l’audiovisuel” and commissions under the names of “Commission de la musique et du spectacle”, “Commission du livre et de l’édition” and “Commission des métiers d’art et du marché de l’art” are established within the Société.”

**318.** Section 32 of the Act is amended

(1) by replacing “the fields of the cinema and television production” in the first paragraph by “the audiovisual industry”;

(2) by replacing “the fields of sound recording, variety shows, books, specialized publishing and fine crafts” in the second paragraph by “the fields of music, entertainment, books, publishing, fine crafts and the art market”.

**319.** Section 36 of the Act is amended by replacing “the fields of the cinema and of television production” by “the audiovisual industry”.

**320.** Section 42 of the Act is amended

(1) by replacing “a report of its activities” in the first paragraph by “an annual management report”;

(2) by replacing both occurrences of “report” in the second paragraph by “annual management report”.

**ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT ET DE MISE EN VALEUR DU PARC OLYMPIQUE**

**321.** Section 15 of the Act respecting the Société de développement et de mise en valeur du Parc olympique (chapter S-10.2) is amended by inserting “appointed by the Government” after “members”.

**322.** Section 16 of the Act is amended by replacing the first and second paragraphs by the following paragraph:

“The members of the board of directors include, other than the chair of the board and the president and chief executive officer, one member appointed after consultation with Ville de Montréal and the councils of the boroughs adjacent to the Olympic Park and at least two other members appointed after consultation with bodies the Minister considers representative of the sectors concerned by the Société’s mission.”

**323.** Sections 17 and 18 of the Act are repealed.

**324.** Section 19 of the Act is amended by striking out the first and second paragraphs.

**325.** Sections 20, 21 and 23 of the Act are repealed.

**326.** Section 25 of the Act is amended by striking out the last sentence of the second paragraph.

#### ACT RESPECTING THE SOCIÉTÉ DE FINANCEMENT DES INFRASTRUCTURES LOCALES DU QUÉBEC

**327.** Section 8 of the Act respecting the Société de financement des infrastructures locales du Québec (chapter S-11.0102) is amended by striking out the second paragraph.

**328.** Section 12 of the Act is amended by replacing the first paragraph by the following paragraphs:

“The affairs of the Société are administered by a board of directors of seven members, all appointed by the Minister, composed of the following persons:

(1) five members from among the persons holding a position as associate deputy minister or assistant deputy minister in the public service, of which two are from the Ministère des Finances, one from the Ministère des Transports and one from the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire; and

(2) two members from among the members of the council of a municipality appointed after consultation with representatives of the municipal sector, including representatives of the Union des municipalités du Québec and of the Fédération québécoise des municipalités locales et régionales (FQM).

The members referred to in subparagraph 1 of the first paragraph who do not exercise their functions within the Ministère des Finances are appointed on the recommendation of the minister to whom they are responsible.”

**329.** Section 15 of the Act is amended by replacing “by the Government” in the first paragraph by “in accordance with the rules of appointment to the board”.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE  
DU QUÉBEC

**330.** Section 7 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011) is amended

(1) by striking out “, and based on the expertise and experience profiles approved by the board” in the introductory clause of the second paragraph;

(2) by striking out the third paragraph.

**331.** Sections 8, 8.1 and 9 of the Act are repealed.

**332.** Section 10 of the Act is amended by striking out the first and second paragraphs.

**333.** Section 10.1 of the Act is repealed.

**334.** Section 19 of the Act is amended by replacing the third paragraph by the following paragraph:

“The reports of the Société must contain, among other things, any information required by the Minister.”

**335.** Section 20 of the Act is amended

(1) by replacing “vérificateur externe” in the French text by “auditeur externe”;

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

“The power to appoint the external auditor provided for in the first paragraph may, despite the Act respecting contracting by public bodies (chapter C-65.1), be exercised under special conditions following an invitation to tender.”

**336.** Section 23.0.13.1 of the Act is amended by replacing “Paragraph 5 of section 34” by “Subparagraph 6 of the first paragraph of section 9 of the Public Administration Act (chapter A-6.01)”.

**337.** Section 23.0.18 of the Act is amended

(1) by replacing “vérificateur externe” in the first paragraph in the French text by “auditeur externe”;

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

“The power to appoint the external auditor provided for in the first paragraph may, despite the Act respecting contracting by public bodies (chapter C-65.1), be exercised under special conditions following an invitation to tender.”

#### ACT RESPECTING THE SOCIÉTÉ DE LA PLACE DES ARTS DE MONTRÉAL

**338.** Section 4 of the Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03) is amended

(1) by inserting “appointed by the Government” after “11 members” in the first paragraph;

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

“The board members, other than the chair and the president and chief executive officer, are appointed after consultation with Ville de Montréal and with socio-economic and cultural bodies active throughout Québec or at a regional level.”

**339.** Section 4.1 of the Act is repealed.

**340.** Section 4.2 of the Act is replaced by the following section:

“**4.2.** The office of president and chief executive officer is a full-time position.”

**341.** Sections 4.3, 5 and 7 of the Act are repealed.

**342.** Section 26 of the Act is amended by replacing “be consistent with” by “take into consideration, in particular,”.

#### ACT RESPECTING THE SOCIÉTÉ DE TÉLÉDIFFUSION DU QUÉBEC

**343.** Section 5 of the Act respecting the Société de télédiffusion du Québec (chapter S-12.01) is amended

(1) by striking out “, taking into consideration the expertise and experience profiles approved by the board” in the second paragraph;

(2) by striking out the third paragraph.

**344.** Section 5.1 of the Act is repealed.

**345.** Section 5.2 of the Act is replaced by the following section:

“**5.2.** The office of president and chief executive officer is a full-time position.”

**346.** Sections 5.3, 7 and 12 of the Act are repealed.

**347.** Section 26 of the Act is amended

(1) by replacing “a report of its activities” in the first paragraph by “an annual management report”;

(2) by inserting “annual management” before “report” in the second paragraph.

#### ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC

**348.** Section 7 of the Act respecting the Société des alcools du Québec (chapter S-13) is amended

(1) by inserting “appointed by the Government” after “members” in the first paragraph;

(2) by striking out the second paragraph.

**349.** Sections 7.2 to 9 of the Act are repealed.

**350.** Section 12 of the Act is amended by striking out the first and second paragraphs.

**351.** Section 12.1 of the Act is repealed.

**352.** Section 23.6 of the Act is amended

(1) by inserting “appointed by the Société” after “members” in the first paragraph;

(2) by striking out the first sentence of the second paragraph;

(3) by striking out the third paragraph.

**353.** Sections 23.9 and 23.11 of the Act are repealed.

**354.** Section 23.13 of the Act is amended by striking out the first and second paragraphs.

**355.** Section 23.14 of the Act is repealed.

**356.** Section 23.16 of the Act is amended by inserting “sections 3.1, 3.2 and 3.3,” after “for the purposes of” in paragraph 2.

**357.** Section 23.41 of the Act is amended by replacing “annual report” in the first paragraph by “annual management report”.

**358.** Section 23.42 of the Act is amended

(1) by replacing “le vérificateur externe” in the French text by “l’auditeur externe” and by replacing “annual report” by “annual management report”;

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

“The power to appoint the external auditor provided for in the first paragraph may, despite the Act respecting contracting by public bodies (chapter C-65.1), be exercised under special conditions following an invitation to tender.”

**359.** Section 57 of the Act is amended by replacing “Conseil du trésor” by “Minister of Finance”.

**360.** Section 59 of the Act is amended

(1) by replacing both occurrences of “annual report” in the first paragraph by “annual management report”;

(2) by replacing both occurrences of “annual report” in the second paragraph by “annual management report”.

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

(1) by replacing “vérificateur externe” in the French text by “auditeur externe” and by replacing “annual report” by “annual management report”;

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

“The power to appoint the external auditor provided for in the first paragraph may, despite the Act respecting contracting by public bodies (chapter C-65.1), be exercised under special conditions following an invitation to tender.”

## ACT RESPECTING THE SOCIÉTÉ DES ÉTABLISSEMENTS DE PLEIN AIR DU QUÉBEC

**362.** Section 4 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01) is amended

(1) by inserting “appointed by the Government” after “members” in the first paragraph;

(2) by striking out the second paragraph.

**363.** Section 6 of the Act is repealed.

**364.** Section 8 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “set out in this Act” in the second paragraph by “to the board”.

**365.** Section 10 of the Act is replaced by the following section:

“**10.** The office of president and chief executive officer is a full-time position.”

**366.** Sections 10.1 and 11 of the Act are repealed.

#### ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC

**367.** Section 6.1 of the Act respecting the Société des loteries du Québec (chapter S-13.1) is amended by inserting “appointed by the Government,” after “members”.

**368.** Sections 6.2, 8 and 9 of the Act are repealed.

**369.** Section 9.1 of the Act is amended by striking out the first and second paragraphs.

**370.** Sections 9.2 and 11 of the Act are repealed.

**371.** Section 15 of the Act is amended

(1) by striking out “by-law of” in the first paragraph;

(2) by striking out “, by by-law,” in the second paragraph.

**372.** Section 17 of the Act is amended, in the first paragraph,

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

“(d) make a financial commitment in excess of the limits or contrary to the terms and conditions determined by the Government; or”;

(2) by striking out “equipment or” in subparagraph *e*.



**373.** Section 24 of the Act is amended

(1) by replacing “vérificateur externe” in the French text by “auditeur externe” and by replacing “annual report” by “annual management report”;

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

“The power to appoint the external auditor provided for in the first paragraph may, despite the Act respecting contracting by public bodies (chapter C-65.1), be exercised under special conditions following an invitation to tender.”

ACT RESPECTING THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC

**374.** Section 6 of the Act respecting the Société des Traversiers du Québec (chapter S-14) is replaced by the following section:

“**6.** The Société is administered by a board of directors composed of nine to eleven members appointed by the Government, including the chair of the board and the president and chief executive officer.”

**375.** Sections 7 to 8.1.1 of the Act are repealed.

**376.** Section 9 of the Act is amended by striking out the first paragraph.

**377.** Section 12 of the Act is amended by striking out the second paragraph.

**378.** Section 19 of the Act is amended by replacing “report to the Minister of Transport on its activities” in the first paragraph by “submit to the Minister of Transport an annual management report”.

ACT RESPECTING THE SOCIÉTÉ DU CENTRE DES CONGRÈS  
DE QUÉBEC

**379.** Section 5 of the Act respecting the Société du Centre des congrès de Québec (chapter S-14.001) is amended

(1) by inserting “appointed by the Government” after “members” in the first paragraph;

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

“At least three members of the board, other than the chair and the president and chief executive officer, are appointed after consultation with bodies representative of the sector.”

**380.** Section 7 of the Act is repealed.

**381.** Section 8 of the Act is amended by replacing “appointment rules set out in this Act” in the first paragraph by “rules of appointment to the board”.

**382.** Sections 9, 9.1 and 11 of the Act are repealed.

**383.** Section 24 of the Act is amended

(1) by replacing “annual report” in the first paragraph by “annual management report”;

(2) by replacing “annual report” in the second paragraph by “annual management report”.

**384.** Section 25 of the Act is amended by replacing “annual report” by “annual management report”.

**385.** Section 28 of the Act is replaced by the following section:

“**28.** The books and accounts of the Société shall be audited by the Auditor General each year and whenever so ordered by the Government.

The report of the Auditor General must accompany the annual management report and the financial statements of the Société.”

#### ACT RESPECTING THE SOCIÉTÉ DU GRAND THÉÂTRE DE QUÉBEC

**386.** Section 4 of the Act respecting the Société du Grand Théâtre de Québec (chapter S-14.01) is amended

(1) by inserting “appointed by the Government” after “members” in the first paragraph;

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

“The board members, other than the chair and the president and chief executive officer, are appointed after consultation with Ville de Québec and with socio-economic and cultural bodies active throughout Québec or at a regional level.”

**387.** Section 4.1 of the Act is repealed.

**388.** Section 4.2 of the Act is replaced by the following section:

“**4.2.** The office of president and chief executive officer is a full-time position.”

**389.** Sections 4.3 and 4.5 to 7 of the Act are repealed.

**390.** Section 26 of the Act is amended by replacing “be consistent with” by “take into consideration, in particular”.

ACT RESPECTING THE SOCIÉTÉ DU PALAIS DES CONGRÈS  
DE MONTRÉAL

**391.** Section 5 of the Act respecting the Société du Palais des congrès de Montréal (chapter S-14.1) is amended

(1) by inserting “appointed by the Government” after “members” in the first paragraph;

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

“At least three of the members, other than the chair of the board and the president and chief executive officer, are appointed after consultation with bodies representative of the sector.”

**392.** Section 6 of the Act is repealed.

**393.** Section 7 of the Act is amended by replacing “appointment rules set out in this Act” in the first paragraph by “rules of appointment to the board”.

**394.** Sections 8, 9 and 11.1 of the Act are repealed.

**395.** Section 28 of the Act is amended by inserting “management” after “annual”.

ACT RESPECTING THE SOCIÉTÉ DU PARC INDUSTRIEL ET  
PORTUAIRE DE BÉCANCOUR

**396.** Section 2 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001) is amended by inserting “with share capital” after “legal person”.

**397.** The Act is amended by inserting the following sections after section 4:

“**4.1.** The authorized share capital of the Société is \$500,000,000. It is divided into 500,000 shares of a par value of \$1,000 each.

Only the Minister of Finance may, with the authorization of the Government, subscribe shares in the Société.

“**4.2.** The shares issued by the Société are allotted to the Minister of Finance and form part of the domain of the State.

“**4.3.** The Minister of Finance shall pay, out of the Consolidated Revenue Fund, the par value of the shares allotted to him; he is then issued the certificates.

“**4.4.** The dividends payable by the Société are set by the Government.

The Société shall send the Minister of Finance the financial information necessary to set the dividends.

**4.5.** The provisions of Part II of the Companies Act (chapter C-38) that are not inconsistent with this Act, except sections 142, 159 to 162, 179, 184, 188 and 189, apply to the Société.

No by-law of the Société is subject to ratification by the shareholder.”

**398.** Section 5 of the Act is amended by replacing “seven members appointed by the Government for a term not exceeding three years” in the first paragraph by “nine members appointed by the Government, including the chair and the president and chief executive officer of the Société”.

**399.** Section 6 of the Act is replaced by the following section:

**6.** The duties assumed by the chairman of the board of directors shall include the duties assigned to him by by-law of the Société.”

**400.** Section 7 of the Act is repealed.

**401.** Section 8 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “by appointment for a specified term, as provided for in section 5” in the second paragraph by “in accordance with the mode of appointment prescribed for the member to be replaced”.

**402.** Section 11 of the Act is amended

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

“The office of the president and chief executive officer is a full-time position.”;

(2) by replacing both occurrences of “president and general manager” in the second paragraph by “president and chief executive officer”.

**403.** Sections 12 to 14 and 39 of the Act are repealed.

#### ACT RESPECTING THE SOCIÉTÉ DU PLAN NORD

**404.** Section 14 of the Act respecting the Société du Plan Nord (chapter S-16.011) is amended by replacing “, in accordance with the form, content and schedule determined by the Government, a strategic plan setting out the objectives it is pursuing and the priorities it has established in accordance with the Government’s policy directions relating to the Northern Plan” in the first paragraph by “a strategic plan in accordance with section 34 of the Act

respecting the governance of state-owned enterprises (chapter G-1.02) setting out, in particular, the objectives it is pursuing and the priorities it has established in accordance with the Government's policy directions relating to the Northern Plan".

**405.** Section 29 of the Act is amended

(1) by inserting "appointed by the Government" after "members" in the first paragraph;

(2) by replacing the fourth and fifth paragraphs by the following paragraph:

"The board members, other than the chair and the president and chief executive officer, are appointed taking into consideration, in particular, their interest in and knowledge of the northern environment."

**406.** Section 30 of the Act is replaced by the following section:

**"30.** The chair of the board of directors must reside in the area covered by the Northern Plan."

**407.** Section 31 of the Act is repealed.

**408.** Section 33 of the Act is replaced by the following section:

**"33.** The office of president and chief executive officer is a full-time position."

**409.** Sections 34 and 36 of the Act are repealed.

**410.** Section 37 of the Act is amended by striking out the last sentence of the second paragraph.

**411.** Section 45 of the Act is amended by inserting "or because the requirements prescribed in sections 3.5, 3.6 and 3.7 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) are not met" after "this Act".

**412.** Section 46 of the Act is repealed.

**413.** Section 48 of the Act is amended by replacing "The Company adopts standards of ethics and professional conduct for its personnel. The standards" by "The standards of ethics and professional conduct applicable to the Company's personnel".

ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE D'INFORMATION  
JURIDIQUE

**414.** Section 2 of the Act respecting the Société québécoise d'information juridique (chapter S-20) is replaced by the following section:

“**2.** The affairs of the company shall be administered by a board of directors composed of 13 members appointed by the Government, including the chair of the board and the president and chief executive officer.”

**415.** Section 3 of the Act is replaced by the following section:

“**3.** The members of the company's board of directors, other than the president and chief executive officer, shall be as follows:

(1) two judges appointed on the recommendation of the chief justices of the courts;

(2) one academic appointed on the recommendation of the deans of the law faculties;

(3) two advocates appointed after consultation with the Barreau du Québec;

(4) one notary appointed after consultation with the Chambre des notaires du Québec;

(5) two public servants from the Ministère de la Justice appointed on the recommendation of the Minister of Justice;

(6) one public servant appointed on the recommendation of the Chair of the Conseil du trésor; and

(7) three other members, including one who is a member of the professional order of accountants.”

**416.** Sections 4 to 8 of the Act are repealed.

**417.** Section 9 of the Act is amended

(1) by replacing “The general manager and the other members of the personnel” in the first paragraph by “The members of the personnel”;

(2) by striking out “, including the general manager,” in the second paragraph.

**418.** The Act is amended by inserting the following section after section 9:

**“9.1.** If the president and chief executive officer is absent or unable to act, the board of directors may designate a member of the company’s personnel to temporarily exercise the functions of that position.”

**419.** Section 13 of the Act is amended by replacing “approved by the company” and “president, the vice-president or the general manager” by “of the board of directors that it has approved” and “chair of the board or the president and chief executive officer”, respectively.

**420.** Section 15 of the Act is amended by inserting “of the board of directors” after “member”.

#### ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

**421.** Section 5 of the Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01) is amended

(1) by inserting “appointed by the Government,” after “members” in the first paragraph;

(2) by replacing the second and third paragraphs by the following paragraph:

“At least three of the board members, other than the chair of the board and the president and chief executive officer, must be representative of or come from different sectors concerned by the activities of the Société.”

**422.** Section 6 of the Act is repealed.

**423.** Section 7 of the Act is replaced by the following section:

**“7.** The office of president and chief executive officer is a full-time position.”

**424.** Sections 7.1 and 8 of the Act are repealed.

**425.** Section 9 of the Act is amended by replacing “set out in this Act” in the first paragraph by “to the board”.

**426.** Section 10 of the Act is repealed.

## ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY WITH RESPECT TO THE FINANCIAL SECTOR

**427.** Section 147 of the Act to amend various legislative provisions mainly with respect to the financial sector (2021, chapter 34) is amended by replacing “of subparagraph 3 of the first paragraph of section 43” by “of section 3.6”.

**428.** Section 154 of the Act is repealed.

**429.** Section 155 of the Act is amended by inserting “or the date of coming into force of section 130.1 of the Act to reinforce the governance of state-owned enterprises and to amend other legislative provisions (2022, chapter 19) insofar as it repeals the second and third paragraphs of section 19.22, whichever occurs first,” after “enacted by section 83,”.

## REGULATION RESPECTING APPLICATIONS FOR ASSISTANCE FOR A CLASS ACTION

**430.** The Regulation respecting applications for assistance for a class action (chapter F-3.2.0.1.1, r. 1) is amended by replacing both occurrences of “an administrator” by “a member”.

## OTHER AMENDING PROVISIONS

**431.** The following provisions are amended by replacing all occurrences of “activity report”, “activities report”, “report of activities”, “report of its activities”, “report of the activities”, “report on its activities”, “annual report”, “report of operations” and “report of its operations” by “annual management report”, with the necessary modifications:

- (1) section 120 of the Act respecting parental insurance (chapter A-29.011);
- (2) section 147 of the Building Act (chapter B-1.1);
- (3) section 29 of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2);
- (4) sections 26 and 29 of the Act respecting the national capital commission (chapter C-33.1);
- (5) sections 33 and 35 of the Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02);
- (6) sections 159 to 161 of the Act respecting the conservation and development of wildlife (chapter C-61.1);
- (7) section 60 of the Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1);



- (8) sections 22 and 23 of the Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1);
- (9) section 20 of the Hydro-Québec Act (chapter H-5);
- (10) sections 91 and 92 of the Public Infrastructure Act (chapter I-8.3);
- (11) sections 25 and 26 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1);
- (12) sections 23, 35.9 and 76 of the Act respecting Investissement Québec (chapter I-16.0.1);
- (13) sections 43 to 45 of the Act respecting La Financière agricole du Québec (chapter L-0.1);
- (14) section 37 of the National Museums Act (chapter M-44);
- (15) sections 33 and 34 of the Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2);
- (16) section 46 of the Police Act (chapter P-13.1);
- (17) section 79 of the Fire Safety Act (chapter S-3.4);
- (18) section 103 of the Act respecting pre-hospital emergency services (chapter S-6.2);
- (19) section 24 of the Act respecting the Société d'habitation du Québec (chapter S-8);
- (20) section 44 of the Act respecting the Société de développement des entreprises culturelles (chapter S-10.002);
- (21) sections 39 and 40 of the Act respecting the Société de développement et de mise en valeur du Parc olympique (chapter S-10.2);
- (22) sections 27, 28 and 31 of the Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03);
- (23) section 28 of the Act respecting the Société de télédiffusion du Québec (chapter S-12.01);
- (24) sections 33, 34 and 35 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01);
- (25) section 25 of the Act respecting the Société des loteries du Québec (chapter S-13.1);

(26) sections 27, 28 and 31 of the Act respecting the Société du Grand Théâtre de Québec (chapter S-14.01);

(27) section 27 of the Act respecting the Société du Palais des congrès de Montréal (chapter S-14.1);

(28) sections 36 to 38 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001);

(29) sections 67 and 68 of the Act respecting the Société du Plan Nord (chapter S-16.011);

(30) section 16 of the Act respecting the Société québécoise d'information juridique (chapter S-20);

(31) sections 28, 29 and 30 of the Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01).

**432.** The following provisions are amended by replacing all occurrences of “president and director general”, “chief executive officer” and “president and general manager” by “president and chief executive officer”:

(1) sections 104, 105, 115.18, 117 and 118.1 of the Act respecting parental insurance (chapter A-29.011);

(2) sections 133 and 156 of the Act respecting the conservation and development of wildlife (chapter C-61.1);

(3) sections 13, 16, 17 and 42 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1);

(4) sections 15, 20 and 44 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001).

**433.** The following provisions are amended by replacing all occurrences of “governing board” and “board of governors” by “board of directors”:

(1) the heading of Division II of Chapter I and section 4 of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2);

(2) sections 7, 12, 13, 15 to 17, 32, 34 and 54.5 of the Act respecting Héma-Québec and the biovigilance committee (chapter H-1.1);

(3) section 17 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1);

(4) sections 14, 22, 25, 26, 29, 30 and 33 of the Police Act (chapter P-13.1);

(5) sections 59, 66 and 70 of the Fire Safety Act (chapter S-3.4).

## TRANSITIONAL AND FINAL PROVISIONS

**434.** Despite any inconsistent provision and subject to sections 437 to 443 of this Act, the members of the board of directors or, as the case may be, of the governing board or the board of governors of the state-owned enterprises listed in Schedule I to the Act respecting the governance of state-owned enterprises (chapter G-1.02), as amended by section 24 of this Act, including the president and chief executive officer, the president and director general and the chief executive officer or, as the case may be, the director general, the general manager or the executive director, in office on 3 June 2022 continue in office, for the unexpired portion of their term, until those members are replaced or reappointed.

**435.** Despite any inconsistent provision, the members of the board of directors of the Caisse de dépôt et placement du Québec, including the president and chief executive officer, in office on 3 June 2022 continue in office, for the unexpired portion of their term, until those members are replaced or reappointed.

**436.** Despite any inconsistent provision, the members of the board of directors of Hydro-Québec, including the president and chief executive officer, in office on 3 June 2022 continue in office, for the unexpired portion of their term, until they are replaced or reappointed.

**437.** The president and director general of the Conseil de gestion de l'assurance parentale in office on 3 June 2022 continues in office on the same terms, for the unexpired portion of the term, until replaced or reappointed.

The president and director general assumes the office of chair of the board of directors of the Conseil until 3 June 2024 or until that office is filled in accordance with section 3.2 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, whichever occurs first.

**438.** The director general of the Commission de la capitale nationale du Québec in office on 3 June 2022 continues in office, on the same terms, as president and chief executive officer of the Commission, for the unexpired portion of the term, until replaced or reappointed.

The director general assumes the office of chairman of the board of directors of the Commission until 3 June 2024 or until that office is filled in accordance with section 3.2 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, whichever occurs first.

**439.** The chief executive officer of the Commission de la construction du Québec in office on 3 June 2022 continues in office, on the same terms, as president and chief executive officer of the Commission, for the unexpired portion of the term, until replaced or reappointed.

The chief executive officer assumes the office of chairman of the board of directors of the Commission until 3 June 2024 or until that office is filled in accordance with section 3.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), enacted by section 258 of this Act, whichever occurs first.

**440.** The chief executive officer of the Institut national de santé publique du Québec in office on 3 June 2022 continues in office, on the same terms, for the unexpired portion of the term, until replaced or reappointed.

The chief executive officer assumes the office of chair of the board of directors of the institute until 3 June 2024 or until that office is filled in accordance with section 3.2 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, whichever occurs first.

**441.** The chief scientist in office on 3 June 2022 on the board of directors of the Fonds de recherche du Québec—Nature et technologies, the Fonds de recherche du Québec—Santé and the Fonds de recherche du Québec—Société et culture continues in office, on the same terms, for the unexpired portion of the term, until replaced or reappointed.

The chief scientist assumes the office of chair of the board of directors of each of those enterprises until 3 June 2024 or until those offices are filled in accordance with section 3.2 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, whichever occurs first.

**442.** The director general of the Corporation d'urgences-santé in office on 3 June 2022 continues in office, on the same terms, as president and chief executive officer of the Corporation, for the unexpired portion of the term, until replaced or reappointed.

The director general assumes the office of chair of the board of directors of the Corporation until 3 June 2024 or until that office is filled in accordance with section 3.2 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, whichever occurs first.

**443.** The president and the other members of the Société québécoise d'information juridique in office on 3 June 2022 continue in office as chair and as members of the board of directors of the company, respectively, for the unexpired portion of their terms, until they are replaced or reappointed.

The general manager of the company in office on 3 June 2022 also continues in office on the same terms as president and chief executive officer of the company, for the unexpired portion of the term, until replaced or reappointed.

The provisions of a by-law or a policy adopted by the members of the company that is in force on 3 June 2022 continue to apply until they are repealed, replaced or amended by the company's board of directors.

**444.** The state-owned enterprises listed in Schedule I to the Act respecting the governance of state-owned enterprises, as amended by section 24 of this Act, except the Agence du revenu du Québec, Bibliothèque et Archives nationales du Québec, the Conservatoire de musique et d'art dramatique du Québec, the Institut national d'excellence en santé et en services sociaux, the Musée d'Art contemporain de Montréal, the Musée de la Civilisation, the Musée national des beaux-arts du Québec and the Office Québec-Monde pour la jeunesse, have until 3 June 2024 to comply with section 3.5 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act.

**445.** The state-owned enterprises entered in Schedule I to the Act respecting the governance of state-owned enterprises under section 24 of this Act, except the Musée d'Art contemporain de Montréal, the Musée de la Civilisation, the Musée national des beaux-arts du Québec and the Office Québec-Monde pour la jeunesse, have until 3 June 2024 to comply with section 3.6 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act.

**446.** The state-owned enterprises listed in Schedule I to the Act respecting the governance of state-owned enterprises, as amended by section 24 of this Act, have two years after the date of coming into force of the first policy established by the Government under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as amended by section 23 of this Act, to comply with section 3.7 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act.

**447.** The Caisse de dépôt et placement du Québec has until 3 June 2024 to comply with sections 5.3.1 and 5.3.2 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2), enacted by section 75 of this Act.

The Fund has two years after the date of coming into force of the first policy established by the Government under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as amended by section 23 of this Act, to comply with section 5.3.3 of the Act respecting the Caisse de dépôt et placement du Québec, enacted by section 75 of this Act.

**448.** Hydro-Québec has until 3 June 2024 to comply with sections 4.0.0.1 and 4.0.0.2 of the Hydro-Québec Act (chapter H-5), enacted by section 143 of this Act.

Hydro-Québec has two years after the date of coming into force of the first policy established by the Government under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as amended by section 23 of this Act, to comply with section 4.0.0.3 of the Hydro-Québec Act, enacted by section 143 of this Act.

**449.** The Commission de la construction du Québec has until 3 June 2024 to comply with sections 3.3.1 and 3.3.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 258 of this Act.

The Commission has two years after the date of coming into force of the first policy established by the Government under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as amended by section 23 of this Act, to comply with section 3.3.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 258 of this Act.

**450.** For the purposes of section 12 of the Act respecting the governance of state-owned enterprises, the terms of the members of the board of directors, the governing board or the board of governors, as the case may be, of the state-owned enterprises entered in Schedule I to that Act under section 24 of this Act, served or in progress on the date of assent to this Act, are taken into account for their renewal.

The same applies to the terms of the members of the Société québécoise d'information juridique.

**451.** For the purposes of the fourth paragraph of section 3.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry, enacted by section 258 of this Act, the terms of the members of the board of directors of the Commission de la construction du Québec, served or in progress on the date of assent to this Act, are taken into account for their renewal.

**452.** The state-owned enterprises entered in Schedule I to the Act respecting the governance of state-owned enterprises under section 24 of this Act for which the proportion of members of the board of directors, the governing board or the board of governors, as the case may be, qualifying as independent directors is, on the date of assent to this Act, less than the proportion established in the first paragraph of section 4 of the Act respecting the governance of state-owned enterprises have until 3 June 2024 to comply with that requirement.

The same applies to the Conseil des arts et des lettres du Québec, La Financière agricole du Québec, the Régie de l'assurance maladie du Québec, Retraite Québec and the Société de développement des entreprises culturelles.

**453.** The Government may, in accordance with the Act respecting the governance of state-owned enterprises, determine that a member of the board of directors, the governing board or the board of governors, as the case may be, of an enterprise entered in Schedule I to that Act under section 24 of this Act, in office on 3 June 2022, has the status of independent director.

**454.** Despite section 19 of the Act respecting the governance of state-owned enterprises, a member of the board of directors, the governing board or the board of governors, as the case may be, of a state-owned enterprise entered in Schedule I to that Act under section 24 of this Act, in office on 3 June 2022, may, until 3 June 2024, be a member of a committee referred to in section 19 of that Act even though the member does not have the status of independent director.

The same applies to members of the board of directors of the Conseil des arts et des lettres du Québec, La Financière agricole du Québec, the Régie de l'assurance maladie du Québec, Retraite Québec and the Société de développement des entreprises culturelles.

**455.** The state-owned enterprises entered in Schedule I to the Act respecting the governance of state-owned enterprises under section 24 of this Act, of which none of the members of the board of directors, the governing board or the board of governors, as the case may be, is a member of the professional order of accountants mentioned in the Professional Code (chapter C-26), on 3 June 2022, have until 3 June 2024 to comply with section 23 of the Act respecting the governance of state-owned enterprises.

**456.** Despite any inconsistent provision, for the purposes of section 34 of the Act respecting the governance of state-owned enterprises, replaced by section 18 of this Act, a state-owned enterprise listed in Schedule I to the Act respecting the governance of state-owned enterprises, as amended by section 24 of this Act, that is not subject to Chapter II of the Public Administration Act (chapter A-6.01) and that has a strategic plan in place on 3 June 2022 must, not later than on the plan's expiry date, meet the requirements of sections 34 and 35 of the Act respecting the governance of state-owned enterprises in relation to the subsequent strategic plan. If no strategic plan is in place on 3 June 2022, the enterprise must meet those requirements not later than 31 March 2023.

**457.** Sections 39 to 39.3 of the Act respecting the governance of state-owned enterprises, as replaced or enacted by section 22 of this Act, sections 20.4 to 20.7 of the Hydro-Québec Act, as replaced or enacted by section 159 of this Act, and sections 9.1 to 9.7 of the Act respecting labour relations, vocational training and workforce management in the construction industry, as enacted by section 275 of this Act, apply to the annual management reports produced by, respectively, a state-owned enterprise listed in Schedule I to the Act respecting the governance of state-owned enterprises, Hydro-Québec and the Commission de la construction du Québec regarding any fiscal year ending after 31 March 2022.

The provisions of section 13.10 of the Act respecting the Caisse de dépôt et placement du Québec relating to the report on remuneration, as amended by section 89 of this Act, and section 46 of that Act, as amended by section 94 of this Act, apply, respectively, to the annual audit committee report of the Caisse de dépôt et placement du Québec and to the annual management report of the Caisse produced regarding any fiscal year ending after 31 March 2022.

**458.** The Government must, not later than 3 June 2023, establish the policy respecting diversity prescribed in subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as amended by section 23 of this Act.

**459.** Until the coming into force of the first order made under the second and third paragraphs of section 3.4 of the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, that applies to a state-owned enterprise governed by any of the following provisions, the following provisions are to be read as if “the other board members”, “the other members of the board”, “the other members of the board of directors”, “board members”, “the other members of the governing board” and “the members of the board of directors”, as the case may be, were replaced by “the members of the board of directors other than the president and chief executive officer”:

(1) the second paragraph of section 99 of the Act respecting parental insurance (chapter A-29.011);

(2) the second paragraph of section 96 of the Building Act (chapter B-1.1);

(3) the second paragraph of section 7 of the Act respecting the national capital commission (chapter C-33.1);

(4) the second paragraph of section 8 of the Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02);

(5) section 28 of the Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1);

(6) the second paragraph of section 19.22 of the Act respecting the regulation of the financial sector (chapter E-6.1);

(7) the second paragraph of section 15 of the Act respecting Institut national de santé publique du Québec (chapter I-13.1.1);

(8) the second paragraph of section 9 of the Act respecting La Financière agricole du Québec (chapter L-0.1);

(9) section 16 of the Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2);



(10) the second paragraph of section 3.7 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);

(11) section 7 of the Act respecting the Société d'habitation du Québec (chapter S-8);

(12) the second paragraph of section 11 of the Act respecting the Société de développement des entreprises culturelles (chapter S-10.002);

(13) the second paragraph of section 5 of the Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03);

(14) the second paragraph of section 12 of the Act respecting the Société de télédiffusion du Québec (chapter S-12.01);

(15) the second paragraph of section 5 of the Act respecting the Société du Grand Théâtre de Québec (chapter S-14.01);

(16) section 13 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001);

(17) the second paragraph of section 10 of the Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01).

**460.** Order in Council 1329-2000 (2000, G.O. 2, 7277, French only) continues to apply to Loto-Québec and to each of its subsidiaries in which it holds more than 50% of the shares or stocks except as regards the provisions concerning the acquisition or disposal of equipment.

**461.** In addition to the transitional provisions provided for in this Act, the Government may, by a regulation made before 3 June 2023, enact any other transitional provision or measure required for the carrying out of this Act.

A regulation made under the first paragraph is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) and comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation. The regulation may also, if it so provides, have effect from any date not prior to 3 June 2022.

**462.** The Minister responsible for the application of the Act respecting the governance of state-owned enterprises must, not later than 3 June 2029, report to the Government on the application of the amendments made by this Act to the Act respecting the governance of state-owned enterprises and on the advisability of maintaining or amending those provisions.

The report is tabled in the National Assembly within 15 days or, if it is not sitting, within 15 days of resumption.

**463.** The provisions of this Act come into force on 3 June 2022, except

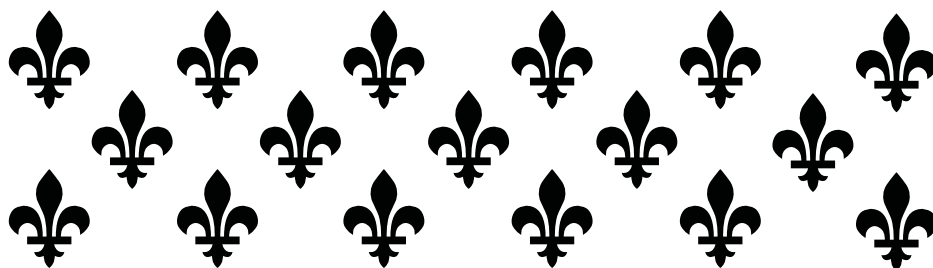
(1) the provisions of section 3 insofar as they enact section 3.7 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), those of section 4 insofar as they enact “or 3.7” in section 8, those of section 21 insofar as they enact “and the presence of a member representative of the diversity of Québec society” in paragraph 5 of section 38, those of section 75 insofar as they enact section 5.3.3 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2), those of section 76 insofar as they enact “or 5.3.3” in section 5.5.2, those of section 95 insofar as they enact “and the presence of a member representative of the diversity of Québec society” in paragraph 6 of section 46.1, those of section 143 insofar as they enact section 4.0.0.3 of the Hydro-Québec Act (chapter H-5), those of section 144 insofar as they enact “or 4.0.0.3” in section 4.0.10, those of section 158 insofar as they enact “and the presence of a member representative of the diversity of Québec society” in paragraph 5 of section 20.3, those of section 258 insofar as they enact section 3.3.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), those of section 264 insofar as they enact “or 3.3.3” in section 3.9.1, and those of section 275 insofar as they enact “and the presence of a member representative of the diversity of Québec society” in paragraph 6 of section 9.3, which come into force on the date of coming into force of the first policy established under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises, as amended by section 23 of this Act;

(2) the provisions of section 3 insofar as they enact the second and third paragraphs of section 3.4 of the Act respecting the governance of state-owned enterprises, which come into force on the date of coming into force of the first order made under those provisions;

(3) the provisions of section 29 insofar as they repeal section 19 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), those of section 47 insofar as they repeal the second paragraph of section 99 of the Act respecting parental insurance (chapter A-29.011), those of section 57 insofar as they repeal the second paragraph of section 96 of the Building Act (chapter B-1.1), those of section 65 insofar as they repeal section 11 of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2), those of section 99 insofar as they repeal the second paragraph of section 7 of the Act respecting the national capital commission (chapter C-33.1), those of section 110 insofar as they repeal the second paragraph of section 8 of the Act respecting the Conseil des arts et des lettres du Québec (chapter C-57.02), those of section 113 insofar as they repeal the second and third paragraphs of section 139 of the Act respecting the conservation and development of wildlife (chapter C-61.1), those of section 124 insofar as they repeal section 28 of the Act respecting the Conservatoire de musique et d’art dramatique du Québec (chapter C-62.1), those of section 132 insofar as they repeal the second and third paragraphs of section 19.22 of the Act respecting the regulation of the financial sector (chapter E-6.1), those of sections 142, 167 and 186, those of section 198 insofar as they repeal the second paragraph of section 15 of the

Act respecting Institut national de santé publique du Québec (chapter I-13.1.1), those of section 201 insofar as they repeal section 41 of the Act respecting Investissement Québec (chapter I-16.0.1), those of section 212 insofar as they repeal the second paragraph of section 9 of the Act respecting La Financière agricole du Québec (chapter L-0.1), those of section 219 insofar as they repeal section 34 of the Act respecting the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie (chapter M-15.1.0.1), those of section 230 insofar as they repeal section 16 of the National Museums Act (chapter M-44), those of section 244 insofar as they repeal section 16 of the Act to establish the Office Québec-Monde pour la jeunesse (chapter O-5.2), those of section 247 insofar as they repeal section 21 of the Police Act (chapter P-13.1), those of section 255, those of section 283 insofar as they repeal section 23 of the Act respecting Retraite Québec (chapter R-26.3), those of section 293 insofar as they repeal section 65 of the Fire Safety Act (chapter S-3.4), those of section 300 insofar as they repeal section 95 of the Act respecting pre-hospital emergency services (chapter S-6.2), those of section 306 insofar as they repeal section 7 of the Act respecting the Société d'habitation du Québec (chapter S-8), those of section 313 insofar as they repeal the second paragraph of section 11 of the Act respecting the Société de développement des entreprises culturelles (chapter S-10.002), those of section 323 insofar as they repeal section 18 of the Act respecting the Société de développement et de mise en valeur du Parc olympique (chapter S-10.2), those of section 331 insofar as they repeal section 9 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011), those of section 341 insofar as they repeal the second paragraph of section 5 of the Act respecting the Société de la Place des Arts de Montréal (chapter S-11.03), those of section 346 insofar as they repeal the second paragraph of section 12 of the Act respecting the Société de télédiffusion du Québec (chapter S-12.01), those of section 349 insofar as they repeal section 8 of the Act respecting the Société des alcools du Québec (chapter S-13), those of section 366 insofar as they repeal section 11 of the Act respecting the Société des établissements de plein air du Québec (chapter S-13.01), those of section 370 insofar as they repeal section 11 of the Act respecting the Société des loteries du Québec (chapter S-13.1), those of section 375 insofar as they repeal section 7 of the Act respecting the Société des Traversiers du Québec (chapter S-14), those of section 382 insofar as they repeal section 11 of the Act respecting the Société du Centre des congrès de Québec (chapter S-14.001), those of section 389 insofar as they repeal the second paragraph of section 5 of the Act respecting the Société du Grand Théâtre de Québec (chapter S-14.01), those of section 394 insofar as they repeal section 11.1 of the Act respecting the Société du Palais des congrès de Montréal (chapter S-14.1), those of section 403 insofar as they repeal section 13 of the Act respecting the Société du parc industriel et portuaire de Bécancour (chapter S-16.001), those of section 409 insofar as they repeal section 36 of the Act respecting the Société du Plan Nord (chapter S-16.011), those of section 416 insofar as they repeal section 4 of the Act respecting the Société québécoise d'information juridique (chapter S-20) and those of section 426 insofar as they repeal the second paragraph of section 10 of the Act respecting the Société québécoise de récupération et de recyclage (chapter S-22.01), which come into force on the date of coming into force of the first order made under the second and third paragraphs of section 3.4 of

the Act respecting the governance of state-owned enterprises, enacted by section 3 of this Act, to the extent that the provisions of that order apply to the state-owned enterprise.



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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 12  
(2022, chapter 18)

**An Act mainly to promote  
Québec-sourced and responsible  
procurement by public bodies, to  
reinforce the integrity regime of  
enterprises and to increase the  
powers of the Autorité des marchés  
publics**

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**Introduced 3 February 2022  
Passed in principle 17 February 2022  
Passed 25 May 2022  
Assented to 2 June 2022**

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**Québec Official Publisher  
2022**

## EXPLANATORY NOTES

*The first purpose of this Act is to promote, in keeping with public procurement liberalization agreements, Québec-sourced and responsible procurement by public bodies subject to the Act respecting contracting by public bodies.*

*To that end, the Act provides that public bodies must, when tendering or awarding a contract not subject to an agreement, favour procurement of Québec goods, services or construction work from enterprises in the region concerned by such procurement.*

*Public bodies may, when tendering a contract subject to an agreement and involving an expenditure below the lowest threshold applicable under the Comprehensive Economic and Trade Agreement between Canada and the European Union and its Member States, reserve a public call for tenders for small enterprises located in Québec and elsewhere in Canada under a program established to that effect by the Conseil du trésor. Public bodies may also, when tendering such a contract, grant preference based on Québec or otherwise Canadian value added or require Québec or otherwise Canadian goods, services or construction work.*

*Before the tendering or awarding process for a contract, public bodies must conduct an evaluation of their procurement requirements that furthers the pursuit of sustainable development. The Act provides expressly that public bodies must, when evaluating their requirements, take into account the objectives they have set under the Sustainable Development Act as well as the objectives determined by the Government in the sustainable development strategy adopted under that Act.*

*The Act provides that public bodies must give priority to including in tender documents or contracts at least one condition relating to the responsible nature of the procurement, from an environmental, social or economic perspective. The Act also allows the Conseil du trésor to determine the cases in which public bodies must include such conditions in those documents or in contracts.*

*The Act provides for a public procurement innovation space intended to foster the development of contract rules. In that respect, the Act allows the Chair of the Conseil du trésor to determine the procurement through which public bodies must apply various*

*measures, such as granting a premium in the form of a preferential margin to enterprises that comply with environmental standards more stringent than those set by the applicable legislation or the tender documents.*

*A further purpose of the Act is to reinforce the integrity regime of enterprises governed by the Act respecting contracting by public bodies.*

*To that end, the Act provides that any enterprise that is party to a public contract or subcontract must meet the high standards of integrity that the public is entitled to expect from a party to such a contract or subcontract. In addition, such an enterprise is subject to the oversight of the Autorité des marchés publics.*

*The Act provides that, following a decision concluding that an enterprise does not meet the required standards of integrity, the Authority must impose on the enterprise any corrective measure enabling it to meet those standards. Such an enterprise must, with some exceptions, continue to perform the public contract or subcontract to which it is party but is required to submit to any oversight or monitoring measure the Authority may impose.*

*The Authority is granted the powers necessary for auditing the integrity of any enterprise subject to its oversight, such as the power to require such an enterprise and the persons or entities who control the enterprise to send to the Authority any relevant documents or information.*

*Amendments are made to the rules governing authorizations to contract, such as conferring on the Authority the responsibility to conduct most of the audits relating to the integrity of the enterprises applying for authorization and increasing from three to five years the validity period of an authorization to contract.*

*In addition, the integrity requirements imposed on enterprises are enhanced, monetary administrative penalties are introduced in the Act respecting contracting by public bodies, and new penal sanctions are added to that Act and other Acts.*

*Municipal laws are also amended to make bodies and public contracts and subcontracts in the municipal domain subject to the new terms of the integrity regime.*

*An additional purpose of the Act is to broaden the scope of the Authority's mission, functions and powers provided for in the Act respecting the Autorité des marchés publics, in particular by allowing the Authority to investigate any matter relating to its oversight mission with respect to public contracts.*

*The Act provides that the Public Protector may receive and process a disclosure of a contravention of an Act or regulation regarding a contracting process of the Authority or the performance of any of its contracts.*

*With regard to construction work carried out on behalf of public bodies subject to the Act respecting contracting by public bodies, the Act prescribes requirements relating to requests for payment of sums of money that enterprises that take part in such work consider to be owed to them as well as requirements relating to payment of and refusal to pay such sums. The Act also allows such enterprises and such bodies to require that a dispute that arises between enterprises or between an enterprise and a public body be decided by a third-person decider, in the cases and on the conditions determined by the Government. The Act confers on the Minister of Justice the power to designate the persons, bodies and associations responsible for certifying the persons who may act as third-person decider.*

*Lastly, the Act contains miscellaneous, transitional and consequential provisions.*

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

- Act respecting the acceleration of certain infrastructure projects (chapter A-2.001);
- Tax Administration Act (chapter A-6.002);
- Act respecting the Autorité des marchés publics (chapter A-33.2.1);
- Building Act (chapter B-1.1);
- Cannabis Regulation Act (chapter C-5.3);
- Act respecting the Centre d'acquisitions gouvernementales (chapter C-7.01);
- Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);



- Cities and Towns Act (chapter C-19);
- Municipal Code of Québec (chapter C-27.1);
- Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);
- Act respecting the Communauté métropolitaine de Québec (chapter C-37.02);
- Act respecting contracting by public bodies (chapter C-65.1);
- Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1);
- Act respecting elections and referendums in municipalities (chapter E-2.2);
- Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3);
- Election Act (chapter E-3.3);
- Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1);
- Act respecting administrative justice (chapter J-3);
- Anti-Corruption Act (chapter L-6.1);
- Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);
- Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01);
- Act respecting public transit authorities (chapter S-30.01).

**REGULATIONS AMENDED BY THIS ACT:**

- Regulation of the Autorité des marchés publics under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1);
- Regulation respecting certain supply contracts of public bodies (chapter C-65.1, r. 2);

- Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4);
- Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5);
- Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1).

## Bill 12

### **AN ACT MAINLY TO PROMOTE QUÉBEC-SOURCED AND RESPONSIBLE PROCUREMENT BY PUBLIC BODIES, TO REINFORCE THE INTEGRITY REGIME OF ENTERPRISES AND TO INCREASE THE POWERS OF THE AUTORITÉ DES MARCHÉS PUBLICS**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

#### **CHAPTER I**

**PROVISIONS RELATING TO QUÉBEC-SOURCED AND RESPONSIBLE PROCUREMENT**

**ACT RESPECTING CONTRACTING BY PUBLIC BODIES**

**1.** Section 2 of the Act respecting contracting by public bodies (chapter C-65.1) is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 3:

“(3.1) the use of public contracts as a lever for the economic development of Québec and its regions;”;

(2) by replacing “reflects the Government’s sustainable development and environmental policies” in subparagraph 4 by “furthers the pursuit of sustainable development within the meaning of the Sustainable Development Act (chapter D-8.1.1)”;

(3) by inserting the following subparagraph after subparagraph 4:

“(4.1) the search for the best value in the public interest;”.

**2.** Section 10 of the Act is amended by replacing the third paragraph by the following paragraph:

“A public body must tender a contract not subject to an intergovernmental agreement in accordance with section 14.2.”

**3.** Section 14 of the Act is replaced by the following section:

**“14.** In accordance with the principles set out in section 2, contracts involving an expenditure below the public tender threshold may, in accordance with section 14.3, either be awarded by a public body following a public call for tenders or an invitation to tender or be awarded by mutual agreement.

The public body must also put in place control measures relating to the amount of such contracts and of any related additional expenditure, especially in the case of contracts entered into by mutual agreement.

Lastly, the public body must set up a monitoring mechanism to ensure that the contracting procedures established for the purposes of the tendering or awarding of a contract referred to in this section are effective and efficient.”

**4.** The Act is amended by inserting the following divisions after Division III of Chapter II:

**“DIVISION IV**

**“ECONOMIC DEVELOPMENT OF QUÉBEC AND ITS REGIONS**

**“14.1.** If a contract referred to in subparagraph 1 of the first paragraph of section 10 involves an expenditure, including, if applicable, the value of the options, below the lowest threshold applicable under the Comprehensive Economic and Trade Agreement between Canada and the European Union and its Member States, a public body may

(1) reserve a public call for tenders for small enterprises in Québec and elsewhere in Canada if the body is covered by a directive made in accordance with the first paragraph of section 14.4;

(2) grant preference based on the Québec or otherwise Canadian value added; or

(3) require Québec or otherwise Canadian goods, services or construction work.

The Conseil du trésor determines, by regulation, the form and maximum percentage of the preference a public body may grant under the first paragraph.

**“14.2.** A public body must favour making a regionalized public call for tenders in the case of any contract referred to in section 10 that is not subject to an intergovernmental agreement. If the contract is a supply, service or construction work contract, the public body must also favour procurement of Québec goods, services or construction work.

If the public body does not make a regionalized public call for tenders or, in the case of a supply, service or construction work contract, does not favour procurement of Québec goods, services or construction work, it must record the circumstances or reasons considered.

**“14.3.** If a contract is referred to in the first paragraph of section 14, a public body must,

(1) in the case of a call for tenders, favour regionalizing the call for tenders or inviting enterprises in the region concerned, as applicable, and favour procurement of Québec goods, services or construction work; or

(2) in the case of a contract by mutual agreement, favour procurement of Québec goods, services or construction work from enterprises in the region concerned and use a rotation system among them.

**“14.4.** The Conseil du trésor may, by directive, set up a program allowing public bodies to reserve public calls for tenders for small enterprises in Québec and elsewhere in Canada, including social economy enterprises within the meaning of the Social Economy Act (chapter E-1.1.1), or requiring them to do so, for contracts referred to in the first paragraph of section 14.1.

The Conseil du trésor may, by directive, require public bodies to tender contracts referred to in the first paragraph of section 14.1 in accordance with subparagraph 2 or 3 of that paragraph.

A directive may apply to all public bodies or to a group of public bodies in particular, and it may apply to only one category of contracts or to only one group of contracts, whether or not of the same category. Furthermore, it is binding on the public bodies concerned.

**“14.5.** The Conseil du trésor defines, by regulation, the expressions “small enterprises in Québec and elsewhere in Canada”, “Québec or otherwise Canadian value added” and “Québec or otherwise Canadian goods, services or construction work” for the purposes of sections 14.1 and 14.4, and the expression “Québec goods, services or construction work” for the purposes of sections 14.2 and 14.3.

## **“DIVISION V**

### **“SUSTAINABLE DEVELOPMENT**

**“14.6.** Before the tendering or awarding process for a contract, a public body must conduct an evaluation of procurement requirements that furthers the pursuit of sustainable development.

A public body subject to the Sustainable Development Act (chapter D-8.1.1) must, more specifically, take into account the Government's sustainable development policies in addition to the specific objectives it has set under that Act and those determined by the Government in the sustainable development strategy adopted under that Act.

**“14.7.** With a view to continual improvement, a public body must give priority to including in the tender documents or the contract, as applicable, at least one condition relating to the responsible nature of the procurement, from an environmental, social or economic perspective.

Such a condition may, among other things, take the form of an eligibility requirement, technical requirement, criterion for quality assessment or preferential margin.

A public body must record the circumstances or reasons considered if it does not include such a condition in the tender documents or the contract, as applicable.

**“14.8.** The conditions relating to the responsible nature of a procurement, from an environmental, social or economic perspective, must be related to the object of the contract unless otherwise authorized by law.

For the purposes of the first paragraph, conditions that relate to goods, services or construction work in any way and at any stage in their life cycle, including the research, development, production, commercialization, delivery, distribution, use, maintenance and end-of-life stages, are deemed to be related to the object of the contract, even where such conditions do not pertain to one of their inherent characteristics.

The second paragraph applies, with the necessary modifications, to any category of contracts.

**“14.9.** The Conseil du trésor may, by directive and in the cases it determines, require public bodies to include in the tender documents or the contract, as applicable, one or more conditions relating to the responsible nature of a procurement, from an environmental, social or economic perspective.

The Conseil du trésor may, by directive, authorize public bodies to not record the circumstances or reasons considered if the bodies do not include a condition relating to the responsible nature of a procurement, from an environmental, social or economic perspective, in the tender documents or the contract, as applicable.

A directive may concern all public bodies or a particular group of public bodies and it may apply only with regard to a category of contracts or to a group of contracts, whether or not the latter are of the same category. Furthermore, such a directive is binding on the public bodies concerned.”

**5.** The Act is amended by inserting the following chapter after Chapter II:

**“CHAPTER II.1**

**“PUBLIC PROCUREMENT INNOVATION SPACE**

**“14.10.** The purpose of this chapter is to improve contract rules to enable public bodies to better contribute to the achievement of the following government objectives:

- (1) increase procurement by public bodies that is responsible in nature;
- (2) reduce the actual and potential negative environmental impacts of the goods, services and construction work procured by public bodies, in particular as concerns their carbon footprint and greenhouse gas emissions, and increase their sustainability;
- (3) use public procurement as a vector of influence in the fight against climate change;
- (4) improve representation of Indigenous enterprises and of social economy enterprises within the meaning of the Social Economy Act (chapter E-1.1.1) in public procurement;
- (5) encourage participation, in the performance of public contracts, of persons facing labour market barriers; and
- (6) support the development of innovative goods, services and construction work.

The Government may, by order and on the recommendation of the Conseil du trésor, define any other objective, provided the objective is compatible with the principles set out in section 2.

**“14.11.** In order to enable a public body to contribute to the achievement of a government objective referred to in section 14.10, the Chair of the Conseil du trésor may determine the procurement through which the body must

- (1) grant a premium in the form of a preferential margin to enterprises that comply with environmental or climate change-related standards more stringent than those set by the applicable legislation or the tender documents;
- (2) before the tendering or awarding process for a contract, use tools or analysis grids that relate to sustainable development or are based on a life cycle approach or a circular economy approach, in particular with respect to climate change mitigation and adaptation;

(3) grant a premium in the form of a preferential margin to Indigenous enterprises or to enterprises that would involve Indigenous persons in the performance of the contract;

(4) grant a premium in the form of a preferential margin to social economy enterprises within the meaning of the Social Economy Act (chapter E-1.1.1);

(5) require that persons facing labour market barriers and belonging to a group identified by the Chair of the Conseil du trésor be assigned to the performance of the contract, even if that requirement is not related to the object of the contract;

(6) issue an invitation to tender in order to acquire a prototype, despite section 10;

(7) make a public call for tenders involving a competitive dialogue, on the conditions prescribed by a regulation made under this Act, where there is a need to procure innovative goods, services or construction work;

(8) use a tendering mode prescribed by a regulation made under this Act, even if that mode is not allowed in respect of all or part of the procurement concerned;

(9) impose an eligibility requirement, technical requirement, criterion for quality assessment or any other optional condition prescribed by this Act or a regulation made under this Act;

(10) apply a measure prescribed by the Government in accordance with section 14.12; or

(11) apply a measure prescribed by the Conseil du trésor in accordance with section 14.13.

To determine procurement for the purposes of the first paragraph, the Chair of the Conseil du trésor may target a contract or a group of contracts, whether or not of the same category.

Every time the Chair of the Conseil du trésor imposes a measure under the first paragraph, the Chair determines the conditions for applying the measure, including, where advisable, the conditions relating to the public subcontracts related to the procurement concerned.

When making an order relating to subparagraph 3 of the first paragraph, the Chair of the Conseil du trésor defines in the order, if applicable, the expression “Indigenous enterprises”. When making an order relating to subparagraph 4 of the first paragraph, the procurement the Chair determines must not include any contract subject to an intergovernmental agreement. When making an order relating to subparagraph 5 of the first paragraph, the persons belonging to the group the Chair identifies must be persons that may be given a premium under intergovernmental agreements.



Goods, services and construction work, whether new or significantly improved, in particular because of new production, service delivery or construction processes or because of a new commercialization or organizational method, are innovative within the meaning of subparagraph 7 of the first paragraph.

Any order made by the Chair of the Conseil du trésor under this section is published in the *Gazette officielle du Québec*.

**“14.12.** The Government may, by regulation and on the recommendation of the Conseil du trésor, prescribe any other measure that differs from the standards established by this Act, provided the measure is compatible with the principles set out in section 2 and consistent with the pursuit of any of the government objectives listed in section 14.10.

**“14.13.** The Conseil du trésor may, by regulation, prescribe any other measure that differs from the standards prescribed by a regulation made under this Act, provided the measure is compatible with the principles set out in section 2 and consistent with the pursuit of any of the government objectives listed in section 14.10.

**“14.14.** For the purposes of this chapter, when so requested by the Chair of the Conseil du trésor, ministers must provide assistance to the Chair in the areas under their jurisdiction.

The same applies to public bodies, in particular to allow the Chair of the Conseil du trésor to determine procurement for the purposes of section 14.11.

Furthermore, ministers and public bodies must provide, on request, the information necessary for the production of any monitoring report required under section 22.4.”

**6.** Section 16 of the Act is amended by inserting “and recording” after “account” in the first paragraph.

**7.** Section 18 of the Act is amended by replacing “of this Act” by “and the requirements of Division V of Chapter II”.

**8.** The Act is amended by inserting the following sections after section 22.1:

**“22.2.** Every year, the Chair of the Conseil du trésor publishes on the website of the secretariat of the Conseil du trésor a report presenting statistics on the regionalized public calls for tenders and the procurement of Québec goods, services and construction work that were favoured by public bodies under section 14.2. The report must also state the circumstances and reasons considered in the cases where such calls for tenders and such procurement were not favoured.

**“22.3.** Every year, the Chair of the Conseil du trésor publishes on the website of the secretariat of the Conseil du trésor a report presenting statistics on the inclusion of conditions relating to the responsible nature of a procurement, from an environmental, social or economic perspective, in the tender documents or the contracts of public bodies under Division V of Chapter II. The report must also set out the circumstances and reasons considered that were recorded by public bodies under the third paragraph of section 14.7.

The report must, however, pertain only to procurement involving an expenditure equal to or greater than the amount set out in the first paragraph of section 22.

**“22.4.** Not later than 2 December 2023 and subsequently every year, the Chair of the Conseil du trésor publishes, on the website of the secretariat of the Conseil du trésor, a monitoring report on the carrying out of Chapter II.1.

Every monitoring report must contain the following information:

- (1) the procurement determined for the purposes of section 14.11;
- (2) the progress made as concerns achievement of the government objectives listed in section 14.10 and its anticipated beneficial effects on the environment, society and the economy;
- (3) the recommendations of the Chair of the Conseil du trésor as to the advisability of amending the contract rules concerned; and
- (4) any other element considered relevant by the Chair of the Conseil du trésor.”

## **CHAPTER II**

### **PROVISIONS RELATING TO THE INTEGRITY REGIME OF ENTERPRISES**

#### **ACT RESPECTING CONTRACTING BY PUBLIC BODIES**

**9.** The heading of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) is replaced by the following heading:

“INTEGRITY OF ENTERPRISES”.

**10.** Division I of Chapter V.1 of the Act, comprising sections 21.1 to 21.4.1, is replaced by the following:

#### **“DIVISION I**

#### **“STANDARDS AND DECLARATION OF INTEGRITY**

**“21.1.** Any enterprise that is party to a public contract or subcontract must meet the high standards of integrity that the public is entitled to expect from a party to such a contract or subcontract, hereinafter called “standards of integrity”. In the cases referred to in Division III, the enterprise must demonstrate before the contract or subcontract is entered into that it meets those standards by obtaining the authorization to contract provided for in that division.

An enterprise that is ineligible for public contracts under Division II is presumed not to meet the standards of integrity.

**“21.2.** Any enterprise interested in entering into a public contract must, by means of a written declaration, recognize that it is aware of the standards of integrity and undertake to take all measures necessary to meet those standards throughout the duration of the contract.

The declaration of integrity is made in the form determined by government regulation and at the time a tender is submitted or, in the case of a contract entered into by mutual agreement, at the time the contract is entered into.

## **“DIVISION II**

### **“INELIGIBILITY FOR PUBLIC CONTRACTS**

#### **“§1. — *Cases of ineligibility***

**“21.3.** An enterprise’s ineligibility for public contracts may result either from a decision of the Autorité des marchés publics, where so provided by this chapter, or from the fact that the enterprise is in any of the situations provided for in section 21.4.

**“21.4.** An enterprise is ineligible for public contracts if it does not hold an authorization to contract under Division III and is in any of the following situations:

- (1) it is found guilty, by a final judgment, of an offence listed in Schedule I;
- (2) it is an associate of a person found guilty, by a final judgment, of an offence listed in Schedule I; or
- (3) it is a legal person controlled by an enterprise that becomes ineligible for public contracts under subparagraph 1 or following a decision by the Authority under Division III or IV, unless such ineligibility results from a temporary registration in the register of enterprises ineligible for public contracts under the third paragraph of section 21.48.4.

For the purposes of subparagraph 2 of the first paragraph, if an enterprise is a legal person, it is an associate of the natural person who is its majority shareholder. An enterprise is also an associate of any person acting within the

enterprise as a director, a partner or otherwise as an officer, but, in those cases, only if the offence under that subparagraph was committed in the exercise of the functions of the person within the enterprise. A person referred to in this paragraph, other than the enterprise itself, is hereinafter designated as an “associate”.

For the purposes of subparagraph 3 of the first paragraph, an enterprise is controlled by the enterprise that is its majority shareholder.

For the purposes of this chapter, the majority shareholder is the shareholder that holds shares of a legal person’s capital stock that confer 50% or more of the voting rights that may be exercised under any circumstances.

**“21.5.** Despite section 21.4, a final judgment referred to in subparagraph 1 or 2 of the first paragraph of that section does not cause an enterprise to become ineligible for public contracts if the offence that led to the finding of guilty was previously considered by the Authority in the course of an examination of the enterprise’s integrity carried out under Division IV and following which the Authority rendered a decision.

The same applies in the case of a final judgment rendered in respect of an enterprise whose integrity is being examined by the Authority under Division III or IV. However, if the examination of integrity is not concluded because the application for authorization to contract that gave rise to the examination is withdrawn or cancelled, only the effect of the judgement, in respect of the ineligibility of the enterprise for public contracts, is suspended.

**“21.5.1.** Before an enterprise is registered in the register of enterprises ineligible for public contracts under section 21.6, an enterprise referred to in section 21.4 may, if it is party to a public contract or subcontract, file an application with the Authority for the examination of its integrity in accordance with Division IV. In such a case, the provisions of that division apply, except the third paragraph of section 21.48.4 and subject to section 21.48.5 applying on the filing of the application with the Authority.

If the enterprise fails to implement, within the time granted, a corrective measure imposed under Division IV, the Authority renders a decision and registers the enterprise in the register of enterprises ineligible for public contracts.

To be considered, an application under this section must be submitted in the form prescribed by the Authority and be filed with the fees determined in accordance with section 84 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) and the information and documents prescribed by regulation of the Authority.

**“21.5.2.** For the purposes of this division, an enterprise or an associate is deemed to have been found guilty, by a final judgment, of an offence listed in Schedule I if a penalty has been imposed on the enterprise or associate under any of sections 1079.13.1, 1079.13.2, 1082.0.2 and 1082.0.3 of the Taxation Act (chapter I-3), in connection with an assessment regarding which any time limit for objecting has expired or, if the enterprise or associate has either validly objected to the assessment or filed a contestation with or brought an appeal before a court of competent jurisdiction regarding the assessment, the objection, contestation or appeal, as applicable, has been finally settled.

In such cases, this Act applies, with the necessary modifications.

*“§2. — Beginning and duration of the period of ineligibility*

**“21.5.3.** An enterprise becomes ineligible for public contracts as of the date on which the enterprise is registered in the register of enterprises ineligible for public contracts under section 21.6. The period of ineligibility lasts five years, except

(1) where the ineligibility results from the situation described in subparagraph 3 of the first paragraph of section 21.4; in that case, the enterprise’s ineligibility ends as soon as the period of ineligibility of the enterprise that caused it to be registered in the register ends; or

(2) where the ineligibility is imposed temporarily; in that case, the period of ineligibility is the one that results from the application of the third paragraph of section 21.48.4.

Despite the first paragraph, the enterprise’s ineligibility for public contracts ends as soon as an authorization to contract referred to in Division III is granted to it.

*“§3. — Effects of ineligibility*

**“21.5.4.** An enterprise that becomes ineligible for public contracts while in the process of performing a public contract is, subject to permission given by the Conseil du trésor under section 25.0.2, deemed to have defaulted on the performance of the contract on the expiry of 60 days after the date on which it becomes ineligible. However, the enterprise is not deemed to have defaulted as regards honouring the contract guarantees.

This section does not apply to an enterprise temporarily registered in the register of enterprises ineligible for public contracts under section 21.48.4.

**“21.5.5.** An enterprise that is ineligible for public contracts may not, as long as it is ineligible, submit a bid to obtain a public contract, enter into such a contract or enter into a public subcontract.”

**11.** Division II of Chapter V.1 of the Act is amended by replacing the portion before section 21.6 by the following:

“§4. — *Register of enterprises ineligible for public contracts*”.

**12.** Section 21.6 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

“The Authority must enter in the register the information relating to any enterprise referred to in subparagraph 1 or 2 of the first paragraph of section 21.4, not later than 20 days after the date on which the Authority is informed of the final judgment. However, if the effect of the judgment has been suspended under the second paragraph of section 21.5, the information must be entered in the register as soon as possible after the date the application for authorization to contract is withdrawn or cancelled.

The Authority must also enter in the register the information relating to any enterprise that is in a control situation referred to in subparagraph 3 of the first paragraph of section 21.4 or that is the subject of a decision rendered under this chapter, as soon as possible after the date on which, as applicable, it is informed of the control situation or it renders its decision.”

**13.** Section 21.7 of the Act is amended

(1) in the first paragraph,

(a) by replacing “, resulting in the enterprise being named” in subparagraph *b* of subparagraph 3 by “and that caused the enterprise to be registered”;

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

“(c) the content of the Authority’s decision causing the enterprise to be registered in the register and, if applicable, a reference to the temporary nature of that registration;

“(d) a reference to the fact that the enterprise is in a control situation referred to in subparagraph 3 of the first paragraph of section 21.4 as well as the name of the majority shareholder causing the enterprise to be registered in the register and of the municipality in whose territory the shareholder resides;”;

(c) by replacing subparagraph 4 by the following subparagraph:

“(4) if the enterprise’s ineligibility for public contracts is not temporary, its projected end date; and”;

(2) by striking out the second paragraph.

**14.** Section 21.8 of the Act is amended by striking out the second paragraph.

**15.** Section 21.11 of the Act is amended

(1) by replacing “contract described in section 3” in the first paragraph by “public contract”;

(2) by replacing “contract described in section 3 with a public body” in the second paragraph by “public contract”.

**16.** Division III of Chapter V.1 of the Act is amended by striking out the portion before section 21.12.

**17.** Section 21.12 of the Act is amended

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

“The Authority informs the enterprise, in writing and without delay, of its registration in the register, of the nature of and grounds for the registration, of the enterprise’s period of ineligibility for public contracts and, if the enterprise holds an authorization to contract, of the revocation or suspension of the authorization, as applicable, that results from its registration in the register.”;

(2) in the second paragraph,

(a) by replacing “contract described in section 3” by “public contract”;

(b) by replacing “holds shares carrying 50% or more of the voting rights attached to the shares of the capital stock of the legal person that may be exercised under any circumstances” by “is the majority shareholder”;

(c) by adding the following sentence at the end: “This paragraph does not apply to an enterprise whose registration in the register is temporary.”

**18.** Chapter V.2 of the Act is amended by replacing the portion before section 21.17 by the following:

**“DIVISION III**

**“AUTHORIZATION TO CONTRACT**

**“§1. — *Conditions and obligations*”.**

**19.** Section 21.17 of the Act is amended by adding the following paragraph at the end:

“For the purposes of this Act, the obligation for an enterprise to obtain or hold the authorization referred to in the first paragraph applies, in the case of

a consortium, to every enterprise in the consortium, in addition to applying to the consortium itself if it takes the juridical form of a general or limited partnership.”

**20.** Section 21.17.3 of the Act is amended

- (1) by replacing “21.1 or 21.2” in the first paragraph by “21.4”;
- (2) by replacing “21.2” in the second paragraph by “21.4”.

**21.** Section 21.18 of the Act is amended by replacing the first and second paragraphs by the following paragraph:

“An enterprise that responds to a call for tenders for a public contract or subcontract must hold an authorization on the date it submits its bid. An enterprise that enters into a public contract or subcontract by mutual agreement must hold an authorization on the date the contract or subcontract is entered into.”

**22.** Section 21.23 of the Act is amended by replacing “this chapter” in the first paragraph by “this division”.

**23.** Section 21.24 of the Act is amended, in subparagraph 2 of the first paragraph,

- (1) by striking out “under any of sections 21.26 to 21.28”;
- (2) by replacing “des correctifs” in the French text by “les mesures correctrices”.

**24.** Section 21.26 of the Act is replaced by the following section:

**“21.26.** The Authority refuses to grant or renew any enterprise’s authorization if, in the preceding five years, a director or officer of the enterprise, or the natural person who is its majority shareholder, was found guilty of an offence listed in Schedule I, unless a pardon was obtained.”

**25.** Section 21.26.1 of the Act is amended, in the first paragraph,

- (1) by replacing “this chapter” by “this division”;
- (2) by replacing “has validly objected to the assessment or appealed from it to a court of competent jurisdiction, the objection or the appeal” by “has either validly objected to the assessment or filed a contestation with or brought an appeal before a court of competent jurisdiction regarding the assessment, the objection, contestation or appeal”.



**26.** Section 21.27 of the Act is replaced by the following section:

**“21.27.** The Authority refuses to grant or to renew an enterprise’s authorization if of the opinion that the enterprise fails to meet the standards of integrity.

In order to verify whether an enterprise meets the standards of integrity, the Authority has the powers set out in Division V.”

**27.** Section 21.28 of the Act is amended

(1) in the second paragraph,

(a) by replacing “not referred to in subparagraph 2 of the first paragraph of section 21.26, one of its associates” in subparagraph 0.1 by “other than the natural person who is the majority shareholder, one of its partners”;

(b) by inserting the following subparagraph after subparagraph 0.2:

“(0.2.1) whether the enterprise has, in the preceding five years, been the subject of an order of the Minister of Sustainable Development, Environment and Parks under an Act under that minister’s administration;”;

(c) by inserting “or has maintained, in the preceding five years,” after “maintains” in subparagraph 1;

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

“For the purposes of this section, legal or de facto control over an enterprise may be established, among other ways, on the basis of participation in the concerted exercise of rights within the enterprise or of powers over the enterprise; each of the participants in the exercise is then presumed to be the holder of control even though none of them would alone be the holder of control. It is presumed that the exercise is concerted if family ties exist between the participants. Furthermore, participation in a concerted exercise is presumed between spouses; each spouse is then presumed to be the holder of control even though only one of them exercises it.”

**28.** Section 21.30 of the Act is replaced by the following section:

**“21.30.** When an enterprise submits an application for authorization, the Authority sends the information obtained to the Associate Commissioners for Audits appointed in accordance with section 8 of the Anti-Corruption Act (chapter L-6.1), who exercise the function provided for in paragraph 1.1 of section 10 of that Act, so that one of them conducts, in respect of the enterprise, the audits relating to the elements set out in subparagraphs 1 and 9 of the second paragraph of section 21.28.

As soon as possible after the information is sent, an Associate Commissioner provides to the Authority a report detailing the result of the audits conducted.

The audits required under this section may be conducted, in accordance with the Anti-Corruption Act, by the audit teams referred to in paragraph 1 of section 10 of that Act and by any person authorized for that purpose by an Associate Commissioner referred to in the first paragraph.”

**29.** Section 21.31 of the Act is replaced by the following section:

“**21.31.** An enterprise that withdraws its application for authorization or for renewal may not file a new application within 12 months after the withdrawal unless the Authority allows it. The same applies to an enterprise whose application for authorization is cancelled under section 21.40.1.”

**30.** Sections 21.32 to 21.35 of the Act are repealed.

**31.** Section 21.36 of the Act is replaced by the following section:

“**21.36.** Before the granting or renewal of an authorization is refused under section 21.26 or 21.27, the Authority may give the enterprise an opportunity to take the corrective measures that would enable it to meet the standards of integrity. Such measures are determined in accordance with section 21.48.6. The Authority informs the enterprise of the terms and conditions, including the time limit, for implementing any corrective measure, and those for reporting to the Authority on that implementation.”

**32.** Section 21.37 of the Act is amended

(1) by striking out “or before revoking” in the first paragraph;

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

“On the expiry of the time limit specified in the first paragraph and after examining the observations, if any, submitted by the enterprise, the Authority informs the enterprise of its decision.

The enterprise concerned by a decision of the Authority refusing the granting or renewal of an authorization becomes ineligible for public contracts in accordance with Division II.”

**33.** Section 21.38 of the Act is replaced by the following section:

“**21.38.** The authorization to contract held by an enterprise that, following an examination of its integrity initiated under Division IV, becomes ineligible for public contracts is revoked as of the date on which the enterprise becomes ineligible. However, the authorization is merely suspended if the ineligibility is imposed temporarily under section 21.48.4.”

**34.** Section 21.39 of the Act is amended

(1) by striking out “the Associate Commissioners referred to in section 21.30,” in the first paragraph;

(2) by replacing “second paragraph of section 21.38” in the second paragraph by “first paragraph of section 21.41.1”.

**35.** Section 21.40 of the Act is replaced by the following sections:

**“21.40.** An enterprise holding an authorization must annually update the documents and information determined by regulation of the Authority. It must, in addition, notify the Authority of any modification of the information previously provided not later than 30 days after the change in its situation that makes the modification necessary.

Any other terms or conditions relating to such communication of documents and information are determined by regulation of the Authority.

**“21.40.1.** The Authority may cancel an application for authorization or suspend the authorization of any enterprise that fails to communicate to it, within the time granted, a document or information the Authority requires for the purposes of this division or Division IV.”

**36.** Section 21.41 of the Act is replaced by the following section:

**“21.41.** An authorization is valid for a period of five years.

To maintain its authorization, an enterprise must submit to the Authority an application for renewal at least 90 days before the authorization is to expire. If applicable, the authorization remains valid even if it has expired, until the Authority rules on the application, unless the authorization is revoked in the meantime.

The application for renewal must be submitted in the form prescribed by the Authority. It must be filed together with the documents and information prescribed by regulation of the Authority and the fee determined in accordance with section 84 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1). The requirements so prescribed may vary according to the nature and significance of the changes that have occurred within the enterprise since the granting or latest renewal of the authorization to contract. Those requirements may also vary according to the type of enterprise or the place where the enterprise mainly carries on its activities.

An application for renewal submitted after the time limit specified in the second paragraph is a new application for authorization.”

**37.** Section 21.41.1 of the Act is replaced by the following section:

**“21.41.1.** An enterprise whose authorization has expired or is suspended must, within 10 days after the expiry or suspension, send to the Authority, in writing, the name of every public body with which the enterprise has a contract in process.

Such an enterprise must continue to perform any public contract or subcontract for which such an authorization is required. However, it is required to submit to any oversight or monitoring measure the Authority may impose on it, in accordance with Division IV, until the performance of the contract or subcontract ends.

Despite the second paragraph, an enterprise referred to in that paragraph must cease performing the public contract to which it is party, at the request of the public body concerned, if a decision is rendered under section 25.0.4.

The fact that an enterprise’s authorization expires while the enterprise is in the process of performing a public contract or subcontract for which such an authorization is required constitutes a failure of the enterprise to comply with this Act for which a monetary administrative penalty may be imposed under Division II of Chapter VIII.2.”

**38.** Section 21.42 of the Act is repealed.

**39.** Section 21.43 of the Act is renumbered 21.48.17.

**40.** Section 21.44 of the Act is renumbered 21.48.18 and is amended by replacing “second paragraph of section 21.8 or the first paragraph of section 21.17 or under section 21.42” in the first paragraph by “first paragraph of section 21.17 or section 21.48.16”.

**41.** Division II of Chapter V.2 of the Act is amended by replacing the portion before section 21.45 by the following:

“§2. — *Register of enterprises authorized to contract*”.

**42.** Section 21.45 of the Act is amended

(1) by replacing “this chapter” in the first paragraph by “this division”;

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

“In addition to the information determined by regulation of the Authority, the following information is entered in the register:

(1) the fact that an enterprise’s authorization has expired or is suspended, if the expiry or suspension occurs while the enterprise is performing a public contract or subcontract for which such an authorization is required; and

(2) the fact that an oversight or monitoring measure has been imposed under section 21.41.1 on an enterprise referred to in subparagraph 1.”

**43.** The Act is amended by inserting the following after section 21.48:

**“DIVISION IV**

**“OVERSIGHT OF ENTERPRISES**

**“21.48.1.** Any enterprise that is party to a public contract or subcontract and any enterprise that holds an authorization to contract, whether or not the latter is party to such a contract or subcontract, is subject to the oversight of the Autorité des marchés publics.

To ensure such oversight, the Authority may, at any time, conduct audits to ensure that an enterprise meets the standards of integrity; for that purpose, it has the powers set out in Division V. If need be, the Authority undertakes to examine the enterprise’s integrity and, if it concludes that the latter does not meet the standards of integrity, it imposes the applicable measures and penalties.

**“21.48.2.** The examination of an enterprise’s integrity covers all the elements that the Authority may consider in rendering a decision relating to an application for authorization to contract made under Division III.

Such an examination is initiated through a notice sent by the Authority to the enterprise concerned. The notice mentions the information that the enterprise must provide to the Authority and the time limit for doing so.

The notice also mentions, if applicable, any information the Authority already holds that could demonstrate that the enterprise does not meet the standards of integrity and the time granted to the enterprise to submit, as concerns that information, written observations and provide any document or information relevant to the examination.

**“21.48.3.** If, once the examination of an enterprise’s integrity is completed, the Authority is of the opinion that the enterprise does not meet the standards of integrity, it must, before rendering a decision, notify the enterprise in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the enterprise at least 10 days to submit written observations and provide additional documents to complete the file.

On the expiry of the time limit specified in the first paragraph and after examining the observations, if any, submitted by the enterprise, the Authority informs the enterprise of its decision.

Despite the first paragraph, the Authority may make a decision without complying with the prior obligations set out in that paragraph if urgent action is required or to prevent irreparable harm. In such a case, the enterprise concerned may, within the time specified in the decision, submit written observations and provide additional documents to complete the file for the purposes of a review of the decision by the Authority.

**“21.48.4.** If the Authority renders a decision concluding that an enterprise does not meet the standards of integrity, it must, at the same time, impose on the enterprise any corrective measure it considers conducive to enabling the enterprise to meet those standards. If no such measure is imposed, the decision rendered by the Authority mentions it and the enterprise, following that decision, is registered in the register of enterprises ineligible for public contracts referred to in section 21.6.

The Authority informs the enterprise of the terms and conditions, including the time limit, for implementing any corrective measure, and those for reporting to the Authority on that implementation.

If the enterprise fails to implement a corrective measure within the time granted, the Authority temporarily registers the enterprise in the register of enterprises ineligible for public contracts. If the enterprise remedies the failure to the Authority’s satisfaction, within three months after its temporary registration, the Authority withdraws the registration from the register. If the enterprise does not remedy the failure within that time, the Authority definitively registers the enterprise in the register, for a period of five years starting on the date it was temporarily registered. Before registering an enterprise in the register of enterprises ineligible for public contracts under this paragraph, the Authority must render a decision establishing the enterprise’s failure.

**“21.48.5.** An enterprise concerned by a decision of the Authority concluding that the enterprise does not meet the standards of integrity must continue to perform any public contract or subcontract to which it is party. However, it is required to submit to any oversight or monitoring measure the Authority may impose on it, until the performance of the contracts or subcontracts ends.

The Authority informs the enterprise of the terms and conditions, including the time limit, for implementing any oversight or monitoring measure, and those for reporting to the Authority on that implementation.

Despite the first paragraph, an enterprise referred to in that paragraph must cease performing the public contract to which it is party, at the request of the public body concerned, if a decision is rendered under section 25.0.4. The same applies if such an enterprise is registered, otherwise than temporarily, in the register of enterprises ineligible for public contracts; in such a case, the enterprise must cease performing the contract as of the effective date of the presumption of default provided for in section 21.5.4, if applicable.

**“21.48.6.** Any corrective measure or any oversight or monitoring measure imposed by the Authority under this chapter is determined taking into account the enterprise’s specific situation and after giving the enterprise the opportunity to submit observations. To determine an oversight or monitoring measure relating specifically to an enterprise’s performance of a public contract or subcontract, the Authority may require the enterprise to provide, within the time specified, a copy of the contract or subcontract or, if the subcontract is not evidenced in writing, the information relating to the subcontract that the Authority considers necessary.

The Authority develops a general framework for applying the corrective measures and the oversight or monitoring measures, which specifies, in addition to the types of measures the Authority may impose and the objective pursued by imposing each of those types, the elements it takes into account and the criteria that guide it in determining a measure to be imposed on an enterprise. The framework is published on the Authority’s website.

Despite the preceding paragraphs, only measures that have the effect of eliminating any control exercised by a director, officer or shareholder on the enterprise or, in the case of a shareholder who exercises such control, of restricting the latter to the extent the Authority considers necessary may constitute corrective measures in respect of an enterprise that is in the situation described in section 21.26.

**“21.48.7.** Any corrective measure or any oversight or monitoring measure imposed under this chapter is applied at the expense of the enterprise subject to it.

## “DIVISION V

### “POWERS OF THE AUTORITÉ DES MARCHÉS PUBLICS

**“21.48.8.** For the purposes of section 21.48.1, the Authority may, in order to verify whether an enterprise that does not hold an authorization to contract is party to a public contract or subcontract, require the enterprise to send to the Authority, within the time specified, a copy of any public contract or subcontract to which it is party, if applicable, or, if the enterprise is not party to such a contract or subcontract, to confirm that fact to the Authority in writing. That power may be exercised only if the Authority has reasonable grounds to suspect that the enterprise is party to a public contract or subcontract and does not meet the standards of integrity.

If a public subcontract is not evidenced in writing, the enterprise concerned by a request made under the first paragraph must send, in writing, the information determined by the Authority that is necessary for the purpose mentioned in that paragraph.

**“21.48.9.** The Authority may require any enterprise subject to its oversight to send it, within the time specified, any document or information enabling the Authority to verify whether it meets the standards of integrity. The Authority may do the same in respect of any director, partner, officer or shareholder of the enterprise or any other person or entity that has, directly or indirectly, legal or de facto control over the enterprise.

If the Authority has reasonable grounds to suspect that an enterprise subject to its oversight is the extension of, or is lending its name to, another enterprise, it may exercise its power under the first paragraph in respect of the other enterprise and of any person or entity that acts, in respect of the other enterprise, in any manner described in that paragraph.

Every person or entity that is subject to a request made under this section must, if the Authority so requires, confirm, in an affidavit, the authenticity of the documents or the veracity of the information communicated.

**“21.48.10.** For the purposes of an audit relating to the integrity of an enterprise subject to the oversight of the Authority, any person authorized by the latter may

(1) enter, at any reasonable hour, the establishment of the enterprise being audited or any other premises in which may be kept documents or information enabling the authorized person to verify whether the enterprise meets the standards of integrity;

(2) use any computer, equipment or other thing that is on the premises to access data contained in an electronic device, computer system or other medium or to audit, examine, process, copy or print out such data; and

(3) require from the persons present any information enabling the authorized person to verify whether the enterprise meets the standards of integrity, as well as the making available, for examination and reproduction, of any book, register, account, contract, record or other relevant document.

Any person who has custody, possession or control of documents referred to in this section must provide them to the person conducting the audit and facilitate their examination by that person.

The person conducting the audit must, on request, produce identification and, if applicable, show the document attesting his or her authorization.

**“21.48.11.** The Authority may, in writing, entrust the mandate of conducting any audit provided for in any of sections 21.48.8 to 21.48.10 to a person who is not a member of its staff and who meets the conditions set out in paragraphs 1 and 2 of section 6 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1). For that purpose, the Authority may delegate the exercise of its powers to that person.



Sections 74 to 76 of the Act respecting the Autorité des marchés publics apply to any person entrusted with a mandate under this section.

**“21.48.12.** The Authority may require the Associate Commissioners for Audits appointed in accordance with section 8 of the Anti-Corruption Act (chapter L-6.1), who exercise the function provided for in paragraph 1.1 of section 10 of that Act, to conduct, in respect of an enterprise subject to its oversight, any audit relating to the elements set out in sections 21.26 and 21.28 of this Act. To that end, the Authority sends them the relevant information it holds, including the information obtained from the enterprise or a public body or otherwise.

As soon as possible after such a request is sent, an Associate Commissioner provides to the Authority a report detailing the result of the audits conducted.

The audits required under this section may be conducted, in accordance with the Anti-Corruption Act, by the audit teams referred to in paragraph 1 of section 10 of that Act and by any person authorized for that purpose by an Associate Commissioner referred to in the first paragraph.

**“21.48.13.** The Authority may require any public body subject to the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) to communicate to the Authority any information necessary for the audit of an enterprise’s integrity.

The Authority may, in addition, for the purposes of this chapter, require any public body to communicate to the Authority any information relating to its public contracts in progress and any information relating to the public subcontracts related to those contracts, if the body holds such information.

## “DIVISION VI

### “OTHER PROVISIONS

**“21.48.14.** For the purposes of this chapter, an agreement must be entered into under section 121 of the Act respecting the legal publicity of enterprises (chapter P-44.1) for the Authority to receive communication of the information contained in the enterprise register and any subsequent updates.

**“21.48.15.** The Authority may, on an application, review any decision it renders under this chapter if it is informed of a new fact which, had it been known in sufficient time, could have warranted a different decision.

An application for review made under this section must, to be considered by the Authority, be submitted within a reasonable time after the date of the decision or after the date the new fact is discovered.

**“21.48.16.** The Government may amend Schedules I and II.”

**44.** Section 25.0.4 of the Act is replaced by the following section:

**“25.0.4.** The Conseil du trésor may, at any time, on the recommendation of the Authority, require a public body that is party to a contract with an enterprise referred to in any of sections 21.5.1, 21.41.1 and 21.48.5 to have the enterprise cease performing the contract, immediately or after a period of time. Except as regards honouring the contract guarantees, the enterprise is deemed to have defaulted on performing the contract either as of the date of the decision of the Conseil du trésor or of the end of the time granted to have the enterprise cease performing the contract, as applicable.

If such a period of time is granted, the decision of the Conseil du trésor may be subject to conditions, such as the enterprise being subject, at its own expense, to oversight and monitoring measures.”

**45.** Section 25.0.5 of the Act is amended by replacing “permission is given by the Conseil du trésor” and “a website” by “the decision of the Conseil du trésor rendered” and “the website of the secretariat of the Conseil du trésor”, respectively.

**46.** Chapter VIII.2 of the Act is amended by replacing the portion before section 27.5 by the following:

**“CHAPTER VIII.2**

**“SANCTIONS**

**“DIVISION I**

**“PENAL PROVISIONS”.**

**47.** Section 27.5 of the Act is amended by replacing “authorizations” by “enterprises authorized to contract”.

**48.** Section 27.6 of the Act is amended by replacing “when submitting a bid under this Act” by “in the course of a tendering or awarding process for a public contract or of the performance of such a contract”.

**49.** Section 27.9 of the Act is amended by replacing “second paragraph of section 21.38” by “first paragraph of section 21.41.1”.

**50.** Section 27.10 of the Act is amended by replacing “notify the Authority, as required under section 21.40” by “carry out the annual update of documents and information referred to in section 21.40 or that fails to notify the Authority, in accordance with that section”.

**51.** The Act is amended by inserting the following section after section 27.10:

**“27.10.0.1.** Every person who hinders or attempts to hinder a person exercising audit functions, in particular by communicating any false or misleading document or information, by refusing to provide or make available a document or information the person must send or make available or by concealing or destroying a document or information relevant to an audit, is guilty of an offence and is liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.”

**52.** The Act is amended by inserting the following section after section 27.13:

**“27.13.1.** In any penal proceedings relating to an offence under this division, proof that the offence was committed by an agent, mandatary or employee of any person is sufficient to establish that it was committed by that person, unless the person establishes that it exercised due diligence and took all necessary precautions to prevent the offence.”

**53.** Section 27.14 of the Act is amended by replacing “this chapter” by “this division”.

**54.** The Act is amended by inserting the following division after section 27.14.1:

## **“DIVISION II**

### **“MONETARY ADMINISTRATIVE PENALTIES**

**“§1. — Failures to comply**

**“27.15.** A monetary administrative penalty in an amount set under section 27.16 may be imposed by the Autorité des marchés publics on an enterprise

(1) that submits a bid for a public contract or subcontract or enters into such a contract or subcontract although it is ineligible for public contracts or does not hold the authorization to contract required to enter into such a contract or subcontract, unless the enterprise was given permission to enter into a contract or subcontract under section 25.0.3;

(2) that, in the course of the performance of a public contract with a public body or with a body referred to in section 7, enters into a public subcontract with an enterprise that is ineligible or does not hold the authorization to contract required to enter into such a subcontract, unless the enterprise was given permission to enter into that subcontract under section 25.0.3;

(3) whose authorization to contract expires while it is in the process of performing a public contract or subcontract for which such an authorization is required;

(4) that, while it is party to a public contract or subcontract or holds an authorization to contract, fails or refuses to send to the Authority, within the time and on the terms and conditions prescribed, any document or information required for the purposes of Chapter V.1;

(5) that fails or refuses to confirm, in an affidavit, the authenticity of documents or the veracity of information communicated to the Authority; or

(6) that fails to submit to an oversight or monitoring measure imposed on it by the Authority under Chapter V.1 or, if the measure was applied by the Authority, fails to pay to it the costs of such a measure.

A regulation of the Authority may provide that a failure to comply with a regulation made under Chapter V.1 may give rise to a monetary administrative penalty.

**“27.16.** A regulation of the Authority determines the amount of the monetary administrative penalty relating to each specific failure to comply provided for in or under section 27.15.

The amounts of the penalties are set based on the relative seriousness of the failures to comply compared to each other and may vary according to the types of enterprises referred to in section 21.23. Furthermore, different amounts may be set in respect of the failure to comply under paragraph 4 of section 27.15 in order to take into account the nature of the information or document the enterprise failed or refused to send.

The amount of a monetary administrative penalty may not exceed \$10,000.

**“27.17.** Any regulation made by the Authority under this subdivision is submitted for approval to the Government, which may approve it with or without amendment.

**“27.18.** If a failure to comply for which a monetary administrative penalty could be imposed continues for more than one day, it constitutes a new failure for each day it continues.

**“27.19.** Persons designated by the president and chief executive officer of the Authority may impose the monetary administrative penalties prescribed in section 27.15 or a regulation made under that section.

For the purposes of the first paragraph, the Authority develops and makes public a general framework for applying such administrative penalties, which specifies, in particular, the following elements:

(1) the purpose of the penalties, such as urging an enterprise to take rapid measures to remedy a failure or deter its repetition;

(2) the categories of functions held by the persons designated to impose penalties;

(3) the criteria that must guide designated persons when a failure to comply has occurred, such as the type of failure, its repetitive nature and the measures taken by the enterprise to remedy it;

(4) the circumstances in which priority will be given to any penal proceedings; and

(5) the other procedures connected with such a penalty, such as the fact that it must be preceded by notification of a notice of non-compliance.

In addition, the general framework must set out the categories of administrative or penal sanctions as defined by the Act or the regulations.

“§2. — *Notice of non-compliance and imposition*

“**27.20.** In the event of a failure to comply referred to in subdivision 1, a notice of non-compliance may be notified to the enterprise urging it to immediately take the necessary measures to remedy the failure. Such a notice must mention that the failure may, in particular, give rise to a monetary administrative penalty and, if applicable, penal proceedings.

“**27.21.** The imposition of a monetary administrative penalty is prescribed by two years from the date of the failure to comply.

“**27.22.** The monetary administrative penalty for a failure to comply referred to in subdivision 1 may not be imposed on an enterprise if a statement of offence has already been served on the enterprise for a failure to comply with the same provision on the same day, based on the same facts.

No accumulation of monetary administrative penalties may be imposed on the same enterprise for failure to comply with the same provision if the failure occurs on the same day and is based on the same facts. In cases where more than one penalty would be applicable, the person imposing the penalty determines which one is most appropriate in light of the circumstances and the purpose of the penalties.

“**27.23.** A monetary administrative penalty is imposed on an enterprise by the notification of a notice of claim.

The notice must state

- (1) the amount of the claim;
- (2) the reasons for it;
- (3) the time from which it bears interest;
- (4) the right, under section 27.24, to obtain a review of the decision to impose the penalty and the time limit for exercising that right; and
- (5) the right to contest the review decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

The notice must also include information on the procedure for recovery of the amount claimed. The enterprise must also be informed that the facts on which the claim is founded may result in penal proceedings.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

*“§3. — Review and contestation before the Administrative Tribunal of Québec*

**“27.24.** Within 30 days after notification of the notice of claim, the enterprise may apply in writing to the Authority for a review of the decision to impose a monetary administrative penalty.

The persons responsible for the review are designated by the president and chief executive officer of the Authority; they must not come under the same administrative authority as the persons responsible for imposing such penalties.

**“27.25.** The application for review must be dealt with promptly. After giving the applicant an opportunity to submit observations and produce any documents to complete the record, the person responsible for the review renders a decision on the basis of the record, unless the person deems it necessary to proceed in some other manner.

**“27.26.** The review decision must be written in clear and concise terms, with reasons given, must be notified to the applicant and must state the applicant’s right to contest the decision before the Administrative Tribunal of Québec and the time limit for bringing such a proceeding.

If the review decision is not rendered within 30 days after receipt of the application or, if applicable, within the time granted to the applicant to submit observations or produce documents, the interest provided for in the fourth paragraph of section 27.23 on the amount owing ceases to accrue until the decision is rendered.

**“27.27.** A review decision that confirms the imposition of a monetary administrative penalty may be contested before the Administrative Tribunal of Québec by the enterprise concerned by the decision, within 60 days after notification of the review decision.

The Tribunal may only confirm or quash a contested decision. When rendering its decision, the Tribunal may make a ruling with respect to interest accrued on the penalty while the matter was pending before it.

“§4. — *Recovery*

**“27.28.** If an enterprise has defaulted on payment of a monetary administrative penalty, its directors and officers are solidarily liable with it for the payment of the penalty, unless they establish that they exercised due care and diligence to prevent the failure.

**“27.29.** The payment of a monetary administrative penalty is secured by a legal hypothec on the debtor’s movable and immovable property.

For the purposes of this division, “debtor” means the enterprise that is required to pay a monetary administrative penalty and, if applicable, each of its directors and officers who are solidarily liable with it for the payment of the penalty.

**“27.30.** The debtor and the Authority may enter into a payment agreement with regard to a monetary administrative penalty owing. Such an agreement, or the payment of such a penalty, does not constitute, for the purposes of any other administrative penalty under this Act, an acknowledgement of the facts giving rise to it.

**“27.31.** If the monetary administrative penalty owing is not paid in its entirety or the payment agreement is not adhered to, the Authority may issue a recovery certificate on the expiry of the time for applying for a review of the decision to impose the penalty, on the expiry of the time for contesting the review decision before the Administrative Tribunal of Québec or on the expiry of 30 days after the Tribunal’s final decision confirming the decision to impose the penalty or the review decision, as applicable.

However, a recovery certificate may be issued before the expiry of the time limit specified in the first paragraph if the Authority is of the opinion that the debtor is attempting to evade payment.

A recovery certificate must state the debtor’s name and address and the amount of the debt.

**“27.32.** Where the Minister of Revenue applies, once a recovery certificate has been issued and in accordance with section 31 of the Tax Administration Act (chapter A-6.002), a refund owed to a person under a fiscal law to the payment of the amount due referred to in the certificate, that application interrupts the prescription provided for in the Civil Code with regard to the recovery of that amount.

**“27.33.** On the filing of the recovery certificate at the office of the competent court, together with a copy of the final decision stating the amount of the debt, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal, and has all the effects of such a judgment.

**“27.34.** The debtor is required to pay a recovery charge in the cases, on the conditions and in the amount determined by regulation of the Authority.

**“27.35.** The Authority may, by agreement, delegate to a department or other body all or some of the powers relating to the recovery of an amount owing under this Act or the regulations.

**“§5. — Register**

**“27.36.** The Authority keeps a register relating to monetary administrative penalties.

The register must contain at least the following information:

- (1) the date the penalty was imposed;
- (2) the date and nature of the failure for which, and the legislative or regulatory provisions under which, the penalty was imposed;
- (3) if the penalty is imposed on a natural person who operates a sole proprietorship, his or her name, the name of the proprietorship, the address of its principal establishment in Québec and, if it is registered, its Québec business number;
- (4) if the penalty is imposed on a legal person or a general, limited or undeclared partnership, its name, the address of its principal establishment in Québec and, if it is registered, its Québec business number;
- (5) the amount of the penalty imposed;
- (6) the date of receipt of an application for review and the date and conclusions of the decision;
- (7) the date a proceeding is brought before the Administrative Tribunal of Québec and the date and conclusions of the decision rendered by the Tribunal, as soon as the Authority is made aware of the information;



(8) the date a proceeding is brought against the decision rendered by the Administrative Tribunal of Québec, the nature of the proceeding and the date and conclusions of the decision rendered by the court concerned, as soon as the Authority is made aware of the information; and

(9) any other information the Authority considers of public interest.

The information contained in the register is public information as of the time the decision imposing the penalty becomes final. The information is withdrawn three years after being entered in the register.”

**55.** Schedule I to the Act is amended

(1) by replacing “(Sections 21.26, 21.28 and 21.42)” after “SCHEDULE I” by “(Sections 21.4, 21.5.2, 21.26, 21.26.1, 21.28 and 21.48.16)”;

(2) by inserting the following in alphabetical order:

“

Act respecting the Autorité des marchés publics (chapter A-33.2.1)	67.2	Knowingly communicating false or misleading information under section 56 or contravening section 63, or helping or inducing a person to commit either of those offences
Anti-Corruption Act (chapter L-6.1)	34	Taking or threatening to take reprisals against a person
	35	Helping or inducing a person to commit an offence under section 34
Act respecting the legal publicity of enterprises (chapter P-44.1)	154	Knowingly filing a false, incomplete or misleading declaration referred to in section 32, 38, 40 or 41, the first paragraph of section 42, or section 43, 45 or 46
	155 (2)	Knowingly filing, under section 55, a false, incomplete or misleading cancellation declaration

”;

(3) in the portion relating to offences under the Act respecting contracting by public bodies (chapter C-65.1):

(a) by replacing the summary description relating to section 27.5 by the following description:

“Making a false or misleading statement to the Autorité des marchés publics to obtain, renew or keep an authorization to contract or to have the name of an enterprise removed from the register of enterprises authorized to contract”;

(b) by replacing the summary description relating to section 27.6 by the following description:

“Making a false or misleading statement in the course of a tendering or awarding process for a public contract or of the performance of such a contract”;

(c) by inserting the following, by numerical order of the offences:

“27.10.0.1      Hindering or attempting to hinder a person exercising audit functions”;

(d) by replacing the summary description relating to section 27.13 by the following description:

“Helping or inducing a person to commit an offence under section 27.5, 27.6, 27.10.0.1, 27.10.1, 27.10.2 or 27.11”;

(4) by replacing the summary description relating to paragraph 4 of section 122 in the portion relating to offences under the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) by the following description:

“Having destroyed, altered or falsified any register, pay-list, registration system or document relating to the application of the Act, a collective agreement or a regulation or having forwarded any false or inaccurate information or report, or given a false designation to the position of an employee so as to pay a lower wage”;

(5) by replacing all occurrences of “Helping” in the summary descriptions of the offences referred to in the last six portions by “Helping or inducing”.

**56.** Schedule II to the Act is amended by replacing “(Section 21.8)” after “SCHEDULE II” by “(Sections 21.8 and 21.48.16)”.

#### ANTI-CORRUPTION ACT

**57.** Section 2 of the Anti-Corruption Act (chapter L-6.1) is amended

(1) by striking out paragraph 1.1;

(2) by striking out “, 1.1” in paragraph 3.

**58.** Section 10 of the Act is amended by replacing “the necessary audits so that the Associate Commissioner may provide to the Autorité des marchés publics the advisory opinions required under sections 21.31 and 21.32” in paragraph 1.1 by “the audits required under sections 21.30 and 21.48.12”.

**59.** Section 13.1 of the Act is amended by replacing “21.32” in the introductory clause by “21.48.12”.

**60.** Section 15 of the Act is amended by replacing “21.32” in paragraph 1 by “21.48.12”.

### CHAPTER III

#### PROVISIONS RELATED TO THE MISSION, FUNCTIONS AND POWERS OF THE AUTORITÉ DES MARCHÉS PUBLICS

#### ACT RESPECTING THE AUTORITÉ DES MARCHÉS PUBLICS

**61.** Section 19 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) is amended, in the first paragraph,

(1) by replacing “concerning ineligibility for public contracts” in subparagraph 2 by “concerning the integrity of enterprises”;

(2) by striking out subparagraph 3;

(3) by inserting the following subparagraph before subparagraph 5:

“(4.1) to apply Division II of Chapter VIII.2 of that Act concerning monetary administrative penalties;”.

**62.** Section 20 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

“(1.1) “public subcontract” means a subcontract directly or indirectly related to a public contract;”.

**63.** Section 21 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 1:

“(1.1) to receive and process applications filed under Division V of Chapter IV;”;

(2) by inserting “and subcontracts” after “public contracts” in subparagraph 5;

(3) in subparagraph 6,

(a) by replacing “to V.3” by “, V.3 and VIII.2”;

(b) by replacing “enter into a public contract or subcontract” by “contract”.

**64.** Section 23 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “The same applies to any bidder, contractor or subcontractor and any other person or partnership that holds such a document or such information.”;

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

“Anyone who is subject to a request made by the Authority under the first paragraph must, if the Authority so requests, confirm, in an affidavit, the authenticity of the documents or the veracity of the information communicated.”

**65.** Section 26 of the Act is amended

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

“The Authority may conduct an investigation into any matter relating to its oversight mission with respect to public contracts.”;

(2) by replacing “under section 28 or 66” in the second paragraph by “under Chapter VII.1 of this Act or Division I of Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1)”;

(3) by replacing “For the purposes of the first paragraph” in the third paragraph by “For those purposes”.

**66.** Section 27 of the Act is replaced by the following section:

“**27.** The Authority may, in writing, entrust to a person who is not a member of its personnel and who meets the conditions set out in paragraphs 1 and 2 of section 6 the mandate of conducting an audit or an investigation. For that purpose, it may delegate the exercise of its powers to that person.”

**67.** Section 28 of the Act is repealed.**68.** Section 29 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 5:

“(5.1) order the public body to take corrective measures, perform appropriate follow-up or implement any other measures, such as oversight and support measures, to ensure that a public contract is performed in compliance with the requirements specified in the tender documents or other contractual documents, and require that it be informed in writing, within the time specified, of the measures taken by the public body to comply with such a decision; and”;

(2) by replacing subparagraph 6 by the following subparagraph:

“(6) suspend the performance of any public contract for the time it specifies or cancel such a contract if it is of the opinion that the seriousness of the breaches observed justifies suspending or cancelling the contract or if the public body has not complied with an order issued under subparagraph 5.1 to its satisfaction.”

**69.** Section 31 of the Act is amended, in subparagraph 7 of the first paragraph,

(1) by inserting “and subcontracts” after “public contracts”;

(2) by inserting “and subcontracts” after “on such contracts”.

**70.** Section 34 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “The same applies to any bidder, contractor or subcontractor and any other person or partnership that holds a document or information the Authority considers necessary for the exercise of its monitoring functions.”;

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

“Anyone who is subject to a request made by the Authority under the first paragraph must, if the Authority so requests, confirm, in an affidavit, the authenticity of the documents or the veracity of the information communicated.”

**71.** Section 36 of the Act is amended by replacing the second paragraph by the following paragraph:

“The Authority may, likewise, enter into an agreement with a public body with a view to facilitating the application of this Act. It may also, for the same purpose, enter into an agreement with any person or partnership provided that the person or partnership, as well as the person’s or partnership’s officers, directors, partners and employees who take part in achieving the object of the agreement, meet the conditions set out in paragraphs 1 and 2 of section 6.”

**72.** Section 49 of the Act is amended

(1) by replacing “10” in the first paragraph by “14”;

(2) by replacing “five” in the third paragraph by “seven”.

**73.** The Act is amended by inserting the following division after section 52:

**“DIVISION V**

**“PROVISIONS SPECIFIC TO THE AUTHORITY’S CONTRACTING PROCESSES**

**“52.1.** In any case where it is permitted, under the provisions of Divisions I to III, to file a complaint with the Authority in relation to a public body’s contracting process, a person or partnership, or a group of persons or partnerships, covered by those provisions, as well as the person’s, partnership’s or group’s representative, may, on the same conditions and for the same reasons, apply to the Authority for it to re-evaluate the compliance of any of its own contracting processes with the normative framework or to reconsider its intention to enter into a contract by mutual agreement despite the interest that the person, partnership or group of persons or partnerships has shown in carrying out the contract.

Section 45 and section 46, except subparagraph 4 of the first paragraph and the third paragraph of that section, apply to an application made under the first paragraph, and sections 51 and 52 apply, with the necessary modifications, to a person, partnership or group that submits such an application.

**“52.2.** Each time an application referred to in section 52.1 is filed, the president and chief executive officer of the Authority designates a person or persons to be responsible for processing it. A person so designated must be from an administrative unit that is separate from any administrative unit the persons who exercise the Authority’s contractual activities, the persons responsible for processing complaints filed in respect of those persons, and the persons responsible for processing complaints filed under Divisions I and II are from. Moreover, the president and chief executive officer must ensure that all measures necessary to ensure that the application is processed with integrity and independence are put in place within the Authority.

**“52.3.** On receiving an application referred to in section 52.1 and if need be, the Authority defers the deadline for the submission of bids if the application concerns a tendering process, or the projected contract date if the application concerns an awarding process. In such a case, the Authority informs the applicant of the deferral and makes an entry to that effect on the electronic tendering system without delay.

**“52.4.** The Authority has 14 days from the time it receives the application to make its decision.

When the analysis of the application is concluded, the Authority sends its decision with reasons in writing to the applicant.

When the application concerns a tendering process and the Authority decides it will continue the process while amending the tender documents, the Authority must ensure that a period of at least seven days is granted for tendering a bid. The period must be of at least two days if no amendment is made to the tender documents. Where applicable, the Authority enters on the electronic tendering system a new tender closing date that allows for those time periods.”

**74.** Section 53 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “A single examination may concern more than one tendering or awarding process or the performance of more than one contract.”;

(2) by replacing “an ongoing tendering or awarding process” in the second paragraph by “one or more ongoing tendering or awarding processes”.

**75.** Section 55 of the Act is replaced by the following section:

**“55.** When the examination is concluded, the Authority sends its decision with reasons in writing to the public body concerned and the minister responsible for the body. Furthermore, if the intervention was requested by the Chair of the Conseil du trésor or the minister responsible for municipal affairs, the Authority must report to the Chair or that minister on its intervention, in addition to sending him or her its decision with reasons in writing.”

**76.** Section 58 of the Act is amended by inserting “or an investigation” after “audit”.

**77.** Section 59 of the Act is amended by adding the following paragraph at the end:

“A single examination may concern more than one tendering or awarding process or the performance of more than one contract.”

**78.** Section 62 of the Act is amended by inserting “or an investigation” after “audit”.

**79.** Section 63 of the Act is amended by inserting “or an investigation” after both occurrences of “audit”.

**80.** Section 66 of the Act is repealed.

**81.** The Act is amended by inserting the following chapter after section 67:

**“CHAPTER VII.1**

**“PENAL PROVISIONS**

**“67.1.** Anyone who

(1) hinders or attempts to hinder a person exercising audit or investigation functions, in particular by communicating any false or misleading document or information, by refusing to provide or make available any document or information they must send or make available, or by concealing or destroying any document or information relevant to an audit or an investigation,

(2) by an act or omission, helps a person to commit an offence under paragraph 1, or

(3) by encouragement, advice, consent, authorization or command, induces a person to commit an offence under paragraph 1

commits an offence and is liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.

**“67.2.** Anyone who

(1) communicates information under section 56 that the person knows to be false or misleading,

(2) contravenes section 63,

(3) by an act or omission, helps another person to commit an offence under paragraph 1 or 2, or

(4) by encouragement, advice, consent, authorization or command, induces another person to commit an offence under paragraph 1 or 2

commits an offence and is liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$250,000 in any other case.

**“67.3.** For a subsequent offence, the minimum and maximum fines prescribed in this chapter are doubled.

**“67.4.** Penal proceedings must be instituted within three years after the time the prosecutor becomes aware of the commission of the offence. However, no proceedings may be instituted if more than seven years have elapsed since the date of the offence.”



**82.** The Act is amended by inserting the following section before section 68:

**“67.5.** The Authority may, on an application, review any decision it has made under this Act if it is informed of a new fact which, had it been known in sufficient time, could have warranted a different decision.

An application for review made under this section must, to be considered by the Authority, be submitted within a reasonable time after the date of the decision or after the date the new fact is discovered.”

**83.** Section 69 of the Act is amended by inserting “, as well as the provisions of Division V of Chapter IV insofar as they relate to a tendering process,” after “section 21”.

## CHAPTER IV

### MISCELLANEOUS AMENDING PROVISIONS

#### ACT RESPECTING THE ACCELERATION OF CERTAIN INFRASTRUCTURE PROJECTS

**84.** Section 10 of the Act respecting the acceleration of certain infrastructure projects (chapter A-2.001) is amended

(1) by replacing “\$4,000 to \$20,000” at the end of the first paragraph by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case”;

(2) by replacing “The fines are doubled” in the second paragraph by “The minimum and maximum fines prescribed in this section are doubled”.

#### TAX ADMINISTRATION ACT

**85.** Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing “Chapters V.1 and V.2” in subparagraph z.3 of the second paragraph by “Chapter V.1”.

**86.** Section 69.4.1 of the Act is amended by replacing “V.2” by “V.1”.

**87.** Section 69.5.3 of the Act is amended by adding the following paragraph at the end:

“The Autorité des marchés publics may also, without the consent of the person concerned, communicate to an Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1), who exercises the function provided for in paragraph 1.1 of section 10 of that Act, information obtained under subparagraph z.3 of the second paragraph of section 69.1 where the information is necessary for the purposes of the first paragraph of section 21.48.12 of the Act respecting contracting by public bodies.”

## BUILDING ACT

**88.** Section 65.1 of the Building Act (chapter B-1.1) is amended by inserting “except in the case of a temporary registration” at the end of subparagraph 5 of the second paragraph.

**89.** Section 65.1.0.1 of the Act is amended, in the first paragraph,

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

“(1) the offence or indictable offence that led to the conviction was previously considered by the Autorité des marchés publics in the course of an examination of the holder’s integrity conducted under Division III or Division IV of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) and, once the examination was completed, the holder was not registered, other than temporarily, in the register of enterprises ineligible for public contracts referred to in section 21.6 of that Act;”;

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

“(2) the conviction concerns a holder whose integrity is under examination by the Authority under either of the divisions referred to in subparagraph 1, unless the examination is not completed.”

**90.** Section 65.1.0.2 of the Act is amended by replacing “in Chapter V.2” in the first paragraph by “in Division III of Chapter V.1”.

**91.** Section 65.2.1 of the Act is amended, in the fourth paragraph,

(1) by inserting, “, otherwise than temporarily,” after “public contracts”;

(2) by replacing “sections 21.3.1 and” by “the first paragraph of section 21.5.4 and section”.

## CANNABIS REGULATION ACT

**92.** Section 26 of the Cannabis Regulation Act (chapter C-5.3) is amended

(1) by replacing “Chapter V.2 of that Act, except sections 21.17 to 21.17.2” in the first paragraph by “The provisions of Chapter V.1 of that Act to which an enterprise that submits an application for authorization to contract or that holds such an authorization is subject, except the first and second paragraphs of section 21.17 and sections 21.17.1 and 21.17.2”;

(2) by striking out “high” in the second paragraph.

## ACT RESPECTING THE CENTRE D'ACQUISITIONS GOUVERNEMENTALES

**93.** Section 4 of the Act respecting the Centre d'acquisitions gouvernementales (chapter C-7.01) is amended by inserting “, including the principles set out in section 2 of the Act respecting contracting by public bodies (chapter C-65.1)” at the end of the first paragraph.

## CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

**94.** Section 57.1.15 of the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4) is amended

(1) in the third paragraph,

(a) by replacing “\$2,000 to \$20,000” in subparagraph 1 by “\$5,000 to \$30,000”;

(b) by replacing “\$10,000” in subparagraph 2 by “\$15,000”;

(2) by replacing “the amounts are doubled” in the fourth paragraph by “the minimum and maximum fines prescribed in the third paragraph are doubled”.

**95.** Section 57.1.16 of the Charter is amended

(1) by replacing “\$4,000 to \$20,000” in the first paragraph by “\$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case”;

(2) by replacing “the amounts are doubled” in the second paragraph by “the minimum and maximum fines prescribed in the first paragraph are doubled”.

**96.** Section 57.1.18 of the Charter is amended by replacing “V.2” in the second paragraph by “V.1”.

## CITIES AND TOWNS ACT

**97.** Section 573.3.3.2 of the Cities and Towns Act (chapter C-19) is amended

(1) in the first paragraph,

(a) by replacing “Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies” by “The provisions of Divisions I, II and IV to VI of Chapter V.1 and Division II of Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1) apply”;

(b) by inserting “as well as any subcontract that is directly or indirectly related to any of those contracts” after “services”;

(2) in the second paragraph,

(a) by replacing “For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts” by “For the purposes of those provisions, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, the subcontracts related to such contracts are deemed to be public subcontracts”;

(b) by replacing “contracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 and 25.0.3” by “public contracts and subcontracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 to 25.0.4”.

**98.** Section 573.3.3.3 of the Act is amended

(1) by replacing “21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1” in the first paragraph by “21.17 to 21.17.2, 21.18, 21.39 to 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.10.0.1, 27.11 and 27.13 to 27.14.1 and Division II of Chapter VIII.2”;

(2) by replacing “V.2” in the third paragraph by “V.1”.

#### MUNICIPAL CODE OF QUÉBEC

**99.** Article 938.3.2 of the Municipal Code of Québec (chapter C-27.1) is amended

(1) in the first paragraph,

(a) by replacing “Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies” by “The provisions of Divisions I, II and IV to VI of Chapter V.1 and Division II of Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1) apply”;

(b) by inserting “as well as any subcontract that is directly or indirectly related to such a contract” after “services”;

(2) in the second paragraph,

(a) by replacing “For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts” by “For the purposes of those provisions, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, the subcontracts related to such contracts are deemed to be public subcontracts”;

(b) by replacing “contracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 and 25.0.3” by “public contracts and subcontracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 to 25.0.4”.

**100.** Article 938.3.3 of the Code is amended

(1) by replacing “21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1” in the first paragraph by “21.17 to 21.17.2, 21.18, 21.39 to 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.10.0.1, 27.11 and 27.13 to 27.14.1 and Division II of Chapter VIII.2”;

(2) by replacing “V.2” in the third paragraph by “V.1”.

**ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL**

**101.** Section 118.1.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended

(1) in the first paragraph,

(a) by replacing “Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies” by “The provisions of Divisions I, II and IV to VI of Chapter V.1 and Division II of Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1) apply”;

(b) by inserting “as well as any subcontract that is directly or indirectly related to such a contract” after “services”;

(2) in the second paragraph,

(a) by replacing “For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts” by “For the purposes of those provisions, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, the subcontracts related to such contracts are deemed to be public subcontracts”;

(b) by replacing “contracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 and 25.0.3” by “public contracts and subcontracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 to 25.0.4”.

**102.** Section 118.1.2 of the Act is amended

(1) by replacing “21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1” in the first paragraph by “21.17 to 21.17.2, 21.18, 21.39 to 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.10.0.1, 27.11 and 27.13 to 27.14.1 and Division II of Chapter VIII.2”;

(2) by replacing “V.2” in the third paragraph by “V.1”.

**ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE  
DE QUÉBEC****103.** Section 111.1.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended

(1) in the first paragraph,

(a) by replacing “Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies” by “The provisions of Divisions I, II and IV to VI of Chapter V.1 and Division II of Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1) apply”;

(b) by inserting “as well as any subcontract that is directly or indirectly related to such a contract” after “services”;

(2) in the second paragraph,

(a) by replacing “For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts” by “For the purposes of those provisions, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, the subcontracts related to such contracts are deemed to be public subcontracts”;

(b) by replacing “contracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 and 25.0.3” by “public contracts and subcontracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 to 25.0.4”.

**104.** Section 111.1.2 of the Act is amended

(1) by replacing “21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1” in the first paragraph by “21.17 to 21.17.2, 21.18, 21.39 to 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.10.0.1, 27.11 and 27.13 to 27.14.1 and Division II of Chapter VIII.2”;

(2) by replacing “V.2” in the third paragraph by “V.1”.

## ACT RESPECTING CONTRACTING BY PUBLIC BODIES

**105.** Section 4 of the Act respecting contracting by public bodies (chapter C-65.1) is amended

(1) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) bodies other than budget-funded bodies listed in Schedule 2 to the Financial Administration Act, except Héma-Québec, as well as the Commission de la construction du Québec, the Cree-Québec Forestry Board and the Office franco-québécois pour la jeunesse;”;

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

“The public bodies referred to in this section are subject to this Act even when exercising the fiduciary functions assigned to them by law.”

**106.** Section 7 of the Act is amended

(1) by inserting the following sentence after the first sentence of the first paragraph: “The same applies to Héma-Québec.”;

(2) by inserting “and the requirements of Division V of Chapter II” at the end of the second paragraph;

(3) by replacing “, V.1 and V.2” in the last paragraph by “and V.1”.

**107.** The Act is amended by replacing the heading of Chapter II by the following heading:

“TENDERING AND AWARDING OF CONTRACTS”.

**108.** Section 13.2 of the Act is amended by replacing “file a complaint under section 38 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1)” in the second paragraph by “, as applicable, file a complaint under section 38 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or make an application under section 52.1 of that Act”.

**109.** Section 21.0.3 of the Act is amended by replacing “awarding” in the first paragraph by “tendering or awarding”.

**110.** Section 21.0.4 of the Act is amended by replacing “awarding process” in the first paragraph by “tendering process”.

**III.** The Act is amended by inserting the following chapter after section 21.48.18:

**“CHAPTER V.2**

**“PAYMENTS AND DISPUTE SETTLEMENT WITH REGARD TO  
CONSTRUCTION WORK**

**“DIVISION I**

**“PRELIMINARY PROVISIONS**

**“21.48.19.** The purpose of this chapter is to ensure prompt payment of sums of money claimed by enterprises that take part in carrying out construction work on behalf of public bodies.

A further purpose of this chapter is to allow prompt settlement of disputes that may arise between such enterprises, or between such enterprises and such bodies.

**“21.48.20.** Any clause that has the effect of excluding the application of one or more of the provisions of this chapter is absolutely null.

The same applies to a clause that has the effect of excluding the application of one or more of the provisions of a regulation made under this chapter, unless otherwise provided by that regulation.

**“DIVISION II**

**“PAYMENTS**

**“21.48.21.** Any request for payment of a sum of money an enterprise considers is owed to it in connection with a public construction work contract referred to in subparagraph 2 of the first paragraph of section 3 or a related subcontract must be made in compliance with the terms and conditions determined by government regulation, such as the requirement to include in the request the contractor’s name and address, a description of the work, the period during which the work was carried out and the sum of money to be paid.

A request for payment so made is hereinafter called a “valid request for payment”.

**“21.48.22.** A debtor is deemed not to have defaulted on payment of a sum of money claimed from the debtor if no valid request for payment of the sum has been made.

That presumption lapses once such a request for payment is received.



**“21.48.23.** If a debtor considers that the debtor is not required to pay all or part of a sum of money claimed by means of a valid request for payment, the debtor must express refusal to pay within the time determined by government regulation and in compliance with any other terms and conditions determined by such a regulation, such as a requirement to include a description of the work covered by the refusal as well as the grounds justifying and the sum of money corresponding to the refusal.

**“21.48.24.** A debtor is required to pay, within the time determined by government regulation, any sum of money payment of which has been claimed by means of a valid request for payment and which the debtor has not refused to pay in accordance with section 21.48.23. Such a payment obligation is binding on the debtor even if the debtor has not claimed payment of the sum from the debtor’s own debtor.

Despite the first paragraph, a debtor may, in the cases and on the terms and conditions determined by government regulation, make a withholding or deduction from a sum of money payable.

The mere lapse of the time determined under the first paragraph has the effect of causing the debtor concerned to be in default of payment.

**“21.48.25.** A sum of money for which a debtor is in default of payment under section 21.48.24 bears interest at the rate determined by government regulation.

### **“DIVISION III**

#### **“DISPUTE SETTLEMENT**

**“21.48.26.** Any party to a dispute determined by government regulation, such as a dispute that could affect the payment of a sum of money that a party owes to another party, may, on the conditions prescribed by that regulation, require that the dispute be decided by a third-person decider.

In such a case, the other party to the dispute is required to participate in the selection of a third-person decider and in the dispute settlement process before that third person; failing such participation, that selection or process may, in accordance with the rules determined by government regulation, be made or take place without the participation of that other party.

The disputes that may be submitted to a third-person decider under this section may, among other things, be determined according to their subject matter, or to the category of contracts or subcontracts from which they arise or any characteristic of those contracts or subcontracts, such as the manner in which the contract or subcontract is to be carried out.

**“21.48.27.** The decision rendered by a third-person decider is binding on the parties until, as applicable, a judgment by a court of general jurisdiction is made or an arbitration award is rendered on the same subject matter.

The parties to the dispute must comply with the decision so rendered on the terms and conditions indicated in the decision. Furthermore, the party that is required, under such a decision, to pay a sum of money must do so within the time determined by government regulation.

A sum that is unpaid at the expiry of the time limit bears interest at the rate determined by government regulation.

Any payment of a sum of money made in order to comply with a decision rendered by a third-person decider does not constitute an acknowledgement of debt, either as to its existence or as to its amount, nor does it constitute a waiver of the right to claim its total or partial reimbursement in legal proceedings or arbitration.

**“21.48.28.** In a case of failure by the debtor to comply with a decision rendered by a third-person decider within the time determined under the second paragraph of section 21.48.27, the creditor may file a copy of the decision with the office of the competent court, to obtain its forced execution.

Such forced execution is effected in accordance with the rules set out in the Code of Civil Procedure (chapter C-25.01), subject, as applicable, to the rules determined by government regulation.

**“21.48.29.** The Minister of Justice designates the persons, bodies or associations responsible for certifying the persons who may act as third-person deciders.

Only persons certified to act as third-person deciders may act as such.

**“21.48.30.** No legal proceedings may be brought against a third-person decider for acts performed in the exercise of his or her functions, unless he or she acted in bad faith or committed an intentional or gross fault.

Nor may such a third person be compelled, in a judicial proceeding or a proceeding before a person or body exercising adjudicative functions, to make a deposition on information obtained in the exercise of the third person’s functions or to produce a document containing such information.

#### **“DIVISION IV**

#### **“MISCELLANEOUS PROVISIONS**

**“21.48.31.** In addition to the other regulatory powers provided for in this chapter, the Government may, by regulation,

(1) exclude from the application of all or part of the provisions of Division II requests for payment based on certain grounds for claims and any contract or subcontract, including those with certain characteristics, such as a specific manner in which they are to be carried out;

(2) make public bodies and enterprises that are parties to contracts the Government determines subject to the application of all or part of the provisions of Division II, provided those contracts are related to contracts or subcontracts referred to in that division;

(3) determine, for the purposes of the provisions of Division III, the rules relating to the dispute settlement process before a third-person decider, including the selection of the third person and the latter's duties, obligations, functions and powers within the scope of such a process, and the rules relating to the decision rendered at the end of such a process and to the payment, by the parties to a dispute submitted to such a third person, of the latter's fees and expenses and those of the witnesses, experts or any other person involved in the process; and

(4) determine any other rule necessary for the application or the purposes of the provisions of this chapter, including, where applicable, rules relating to the effects and the end of the suretyship and to the existence, preservation and extinction of legal hypothecs in favour of persons having participated in the construction or renovation of an immovable.

**“21.48.32.** The provisions of a regulation made under this chapter may vary according to the categories and characteristics of the contracts or subcontracts concerned, the public bodies concerned and the characteristics of the enterprises that take part in carrying out construction work.”

**112.** Section 23 of the Act is amended by striking out paragraph 16.

**113.** Sections 24.3 to 24.7 of the Act are replaced by the following section:

**“24.3.** The Government may, by regulation,

(1) determine the standards with which the persons, bodies, and associations designated by the Minister of Justice under section 21.48.29 must comply;

(2) define the conditions a person must satisfy to be certified to act as a third-person decider for the purposes of Division III of Chapter V.2 and determine the standards with which such a third person must comply in the exercise of his or her functions, as well as the sanctions applicable for non-compliance; and

(3) define the rules relating to fees and other expenses that the parties to a dispute may be required to comply with where the dispute is referred to a third-person decider under Section III of Chapter V.2.”

**114.** Section 27.1 of the Act is amended by replacing “awarding” in the first paragraph by “tendering and awarding”.

**115.** Section 59 of the Act is amended by inserting “, except the first paragraph of section 21.48.29 and section 24.3, which are under the administration of the Minister of Justice” at the end.

#### ACT TO FACILITATE THE DISCLOSURE OF WRONGDOINGS RELATING TO PUBLIC BODIES

**116.** Section 5 of the Act to facilitate the disclosure of wrongdoings relating to public bodies (chapter D-11.1) is amended by inserting “, except in the case of an alleged wrongdoing in relation to the Autorité des marchés publics” at the end of subparagraph 1 of the second paragraph.

**117.** Section 12 of the Act is amended by inserting “, except in the case of an alleged wrongdoing in relation to the Autorité des marchés publics” at the end of subparagraph 4.1 of the second paragraph.

**118.** Section 33 of the Act is replaced by the following section:

**“33.** Anyone who

(1) discloses information under section 6 that they know to be false or misleading, or

(2) contravenes section 30

is guilty of an offence and is liable to a fine of \$5,000 to \$30,000 in the case of a natural person and to a fine of \$15,000 to \$250,000 in other cases.

For a subsequent offence, the minimum and maximum fines prescribed in this section are doubled.”

**119.** Section 34 of the Act is amended

(1) by replacing “\$4,000 to \$20,000” in the first paragraph by “\$5,000 to \$30,000 in the case of a natural person and to a fine of \$15,000 to \$100,000 in other cases”;

(2) by replacing “The amounts are doubled for a subsequent offence” in the second paragraph by “For a subsequent offence, the minimum and maximum fines prescribed in this section are doubled”.

## ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

**120.** Section 648.1 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is replaced by the following section:

**“648.1.** The Chief Electoral Officer shall transmit to the Autorité des marchés publics the information that relates to any penal proceeding brought under this Title and applies to any offence listed in Schedule I to the Act respecting contracting by public bodies (chapter C-65.1). The Chief Electoral Officer shall also transmit to the Autorité des marchés publics the information required under subparagraphs 1 to 3 and 5 of the first paragraph of section 21.7 of that Act concerning findings of guilty for the offences under this Title that are listed in Schedule I to that Act.

The information shall be transmitted in the manner determined in an agreement.”

## ACT RESPECTING SCHOOL ELECTIONS TO ELECT CERTAIN MEMBERS OF THE BOARDS OF DIRECTORS OF ENGLISH-LANGUAGE SCHOOL SERVICE CENTRES

**121.** Section 223.5 of the Act respecting school elections to elect certain members of the boards of directors of English-language school service centres (chapter E-2.3) is replaced by the following section:

**“223.5.** The Chief Electoral Officer shall transmit to the Autorité des marchés publics the information that relates to any penal proceeding brought under this Title and applies to any offence listed in Schedule I to the Act respecting contracting by public bodies (chapter C-65.1). The Chief Electoral Officer shall also transmit to the Autorité des marchés publics the information required under subparagraphs 1 to 3 and 5 of the first paragraph of section 21.7 of that Act concerning findings of guilty for the offences under this chapter that are listed in Schedule I to that Act.

The information shall be transmitted in the manner determined in an agreement.”

## ELECTION ACT

**122.** Section 569.1 of the Election Act (chapter E-3.3) is replaced by the following section:

**“569.1.** The Chief Electoral Officer shall transmit to the Autorité des marchés publics the information that relates to any penal proceeding brought under this Title and applies to any offence listed in Schedule I to the Act respecting contracting by public bodies (chapter C-65.1). The Chief Electoral Officer shall also transmit to the Autorité des marchés publics the information

required under subparagraphs 1 to 3 and 5 of the first paragraph of section 21.7 of that Act concerning findings of guilty for the offences under this Title that are listed in Schedule I to that Act.

The information shall be transmitted in the manner determined in an agreement.”

#### MUNICIPAL ETHICS AND GOOD CONDUCT ACT

**123.** Section 36.6 of the Municipal Ethics and Good Conduct Act (chapter E-15.1.0.1) is amended

(1) in the portion after subparagraph 4 of the first paragraph,

(a) by replacing “\$2,000 to \$20,000” by “\$5,000 to \$30,000”;

(b) by replacing “\$10,000” by “\$15,000”;

(2) by replacing “the amounts are doubled” in the second paragraph by “the minimum and maximum fines prescribed in the first paragraph are doubled”.

**124.** Section 36.7 of the Act is amended

(1) by replacing “\$4,000 to \$20,000” at the end of the first paragraph by “\$5,000 to \$30,000 in the case of a natural person and to a fine of \$15,000 to \$100,000 in other cases”;

(2) by replacing “the amounts are doubled” in the second paragraph by “the minimum and maximum fines prescribed in the first paragraph are doubled”.

#### ACT RESPECTING ADMINISTRATIVE JUSTICE

**125.** Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by inserting the following paragraph after paragraph 6:

“(6.1) section 27.27 of the Act respecting contracting by public bodies (chapter C-65.1);”.

#### ANTI-CORRUPTION ACT

**126.** Section 14.1 of the Anti-Corruption Act (chapter L-6.1) is amended

(1) by replacing “\$4,000 to \$20,000” in the first paragraph by “\$5,000 to \$30,000 in the case of a natural person and to a fine of \$15,000 to \$100,000 in other cases”;

(2) by replacing “the amounts” in the second paragraph by “the minimum and maximum fines prescribed in this section”.

**127.** Section 34 of the Act is amended

(1) in the first paragraph,

(a) by replacing “\$2,000 \$ to \$20,000” in subparagraph 1 by “\$5,000 to \$30,000”;

(b) by replacing “\$10,000” in subparagraph 2 by “\$15,000”;

(2) by replacing “the amounts” in the second paragraph by “the minimum and maximum fines prescribed in this section”.

**128.** Section 35.7 of the Act is amended

(1) by replacing “\$4,000 to \$20,000” at the end of the first paragraph by “\$5,000 to \$30,000 in the case of a natural person and to a fine of \$15,000 to \$100,000 in other cases”;

(2) by replacing “the amounts” in the second paragraph by “the minimum and maximum fines prescribed in this section”.

**ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING  
AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION  
INDUSTRY**

**129.** Section 7.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended by replacing “Chapter V.2” in the second paragraph by “Division III of Chapter V.1”.

**130.** Section 7.5 of the Act is amended, in subparagraph 3,

(1) by replacing “Chapter V.2” by “Division III of Chapter V.1”;

(2) by striking out “or 25.0.4”.

**131.** Section 123.4.4 of the Act is amended

(1) by replacing “the Associate Commissioners for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1), who exercise the function provided for in paragraph 1.1 of section 10 of that Act” by “the Autorité des marchés publics”;

(2) by replacing “V.2” by “V.1”.

## ACT RESPECTING MIXED ENTERPRISE COMPANIES IN THE MUNICIPAL SECTOR

**132.** Section 41.1 of the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) is amended

(1) by replacing “sections 21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1” in the first paragraph by “the provisions of Divisions I and II of Chapter V.1, sections 21.17 to 21.17.2, 21.18, 21.39 to 21.41.1, Divisions IV to VI of Chapter V.1, sections 25.0.2 to 25.0.5, 27.6 to 27.9, 27.10.0.1, 27.11 and 27.13 to 27.14.1 and Division II of Chapter VIII.2”;

(2) by replacing “V.2” in the third paragraph by “V.1”.

## ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

**133.** Section 108.1.1 of the Act respecting public transit authorities (chapter S-30.01) is amended

(1) in the first paragraph,

(a) by replacing “Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies” by “The provisions of Divisions I, II and IV to VI of Chapter V.1 and Division II of Chapter VIII.2 of the Act respecting contracting by public bodies (chapter C-65.1) apply”;

(b) by inserting “as well as any subcontract that is directly or indirectly related to such a contract” after “services”;

(2) in the second paragraph,

(a) by replacing “For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts” by “For the purposes of these provisions, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, the subcontracts related to such contracts are deemed to be public subcontracts”;

(b) by replacing “contracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 and 25.0.3” by “public contracts and subcontracts, the responsibility conferred on the Conseil du trésor by sections 25.0.2 to 25.0.4”.



**134.** Section 108.1.2 of the Act is amended

(1) by replacing “21.3.1, 21.17 to 21.17.2, 21.18, 21.25, 21.34, 21.35, 21.38, 21.39, 21.41, 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.11, 27.13, 27.14 and 27.14.1” in the first paragraph by “21.17 to 21.17.2, 21.18, 21.39 to 21.41.1, 25.0.2 to 25.0.5, 27.6 to 27.9, 27.10.0.1, 27.11 and 27.13 to 27.14.1 and Division II of Chapter VIII.2”;

(2) by replacing “V.2” in the third paragraph by “V.1”.

**REGULATION OF THE AUTORITÉ DES MARCHÉS PUBLICS UNDER AN ACT RESPECTING CONTRACTING BY PUBLIC BODIES**

**135.** Section 1 of the Regulation of the Autorité des marchés publics under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1) is amended by replacing “the authorization referred to under sections 21.17 to 21.17.3” by “or that hold the authorization to contract referred to in Division III of Chapter V.1”.

**136.** Section 3 of the Regulation is amended by striking out “or, whichever is latest, the date set out in the call for tender concerning the required authorization, as the case may be” in paragraph 2.

**137.** Section 7 of the Regulation is amended by replacing “Chapter V.2” in the second paragraph by “Division III of Chapter V.1”.

**REGULATION RESPECTING CERTAIN SUPPLY CONTRACTS OF PUBLIC BODIES**

**138.** Section 9 of the Regulation respecting certain supply contracts of public bodies (chapter C-65.1, r. 2) is amended by replacing the second sentence of the first paragraph by the following sentences: “An addendum must contain the information relating to the deadline for filing complaints under section 21.0.4 of the Act or, as the case may be, for filing complaints under section 40 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or for making an application under section 52.1 of that Act. If the amendments to the tender documents result from a decision of the Autorité des marchés publics, the previously mentioned information is replaced by an indication to that effect.”

**139.** Section 9.5 of the Regulation is amended by replacing “file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1)” in the second paragraph by “, as applicable, file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or make an application under section 52.1 of that Act”.

## REGULATION RESPECTING CERTAIN SERVICE CONTRACTS OF PUBLIC BODIES

**140.** Section 9 of the Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4) is amended by replacing the second sentence of the first paragraph by the following sentences: “An addendum must contain the information relating to the deadline for filing complaints under section 21.0.4 of the Act or, as the case may be, for filing complaints under section 40 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or for making an application under section 52.1 of that Act. If the amendments to the tender documents result from a decision of the Autorité des marchés publics, the previously mentioned information is replaced by an indication to that effect.”

**141.** Section 9.5 of the Regulation is amended by replacing “file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1)” in the second paragraph by “, as applicable, file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or make an application under section 52.1 of that Act”.

## REGULATION RESPECTING CONSTRUCTION CONTRACTS OF PUBLIC BODIES

**142.** Section 9 of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5) is amended by replacing the second sentence of the first paragraph by the following sentences: “An addendum must contain the information relating to the deadline for filing complaints under section 21.0.4 of the Act or, as the case may be, for filing complaints under section 40 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or for making an application under section 52.1 of that Act. If the amendments to the tender documents result from a decision of the Autorité des marchés publics, the previously mentioned information is replaced by an indication to that effect.”

**143.** Section 12.3 of the Regulation is amended by replacing “file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1)” in the second paragraph by “, as applicable, file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or make an application under section 52.1 of that Act”.

## REGULATION RESPECTING CONTRACTING BY PUBLIC BODIES IN THE FIELD OF INFORMATION TECHNOLOGIES

**144.** Section 11 of the Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1) is amended by replacing the second sentence of the first paragraph by the following sentences: “An addendum must contain the information relating to the deadline for filing complaints under section 21.0.4 of the Act or, as the case may be, for filing complaints under section 40 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or for making an application under section 52.1 of

that Act. If the amendments to the tender documents result from a decision of the Autorité des marchés publics, the previously mentioned information is replaced by an indication to that effect.”

**145.** Section 13.3 of the Regulation is amended by replacing “file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1)” in the second paragraph by “, as applicable, file a complaint under section 37 of the Act respecting the Autorité des marchés publics (chapter A-33.2.1) or make an application under section 52.1 of that Act”.

## CHAPTER V

### MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

**146.** Any enterprise that holds an authorization to contract issued under the Act respecting contracting by public bodies (chapter C-65.1) on the date of coming into force of section 21.40 of that Act, enacted by section 35, must, in accordance with that section 21.40, update its information for the first time not later than 30 days after that date.

**147.** The validity period of an authorization to contract issued under the Act respecting contracting by public bodies and that is ongoing on the date of coming into force of section 21.41 of that Act, enacted by section 36, is extended by two years, subject to the authorization being revoked during that time.

**148.** Despite section 21.48.1 of the Act respecting contracting by public bodies, enacted by section 43, the contracts and subcontracts in progress on the date of coming into force of that section 21.48.1, as well as those resulting from a contract tendering process under way on that date, do not have the effect of making the enterprises that are or become parties to those contracts and subcontracts subject to the oversight of the Autorité des marchés publics or, consequently, to the measures and sanctions that may result from that oversight under Division IV of Chapter V.1 of that Act, enacted by section 43.

**149.** An Associate Commissioner for Audits appointed in accordance with section 8 of the Anti-Corruption Act (chapter L-6.1) must, not later than 60 days after the date of coming into force of section 28 of this Act, transfer to the Autorité des marchés publics any audit file the Associate Commissioner for Audits has established concerning an enterprise under section 21.30 or 21.32 of the Act respecting contracting by public bodies, as they read on 1 June 2022, if, on the date of coming into force of section 28 of this Act, the advisory opinion resulting from the audits conducted has not been provided to the Authority in accordance with sections 21.31 and 21.32 of that Act, as they read on 1 June 2022.

The information contained in audit files whose communication could interfere with a penal or criminal investigation or a resulting judicial proceeding or that could compromise legally recognized privileges, in particular those relating to the confidentiality of investigation methods and the identity of police informants, is excluded from the application of the first paragraph.

**150.** Any public contract of Héma-Québec whose tendering or awarding process, or performance, is in progress on the date of coming into force of paragraph 1 of section 106 of this Act is tendered or awarded, or continues to be performed, in accordance with the provisions of the Act respecting contracting by public bodies and the regulations made under that Act that were applicable to it before that date. Héma-Québec remains, with regard to those contracts, subject to the provisions of that Act and those regulations that were applicable to it before that date.

**151.** Any regulation made under Chapter V.2 of the Act respecting contracting by public bodies, enacted by section 111, may, despite section 71 of the Act respecting the acceleration of certain infrastructure projects (chapter A-2.001), provide that all or part of its provisions apply to public bodies and enterprises that are parties to the contracts and subcontracts referred to in that section 71.

**152.** This Act comes into force on 2 June 2022, except

(1) sections 1 to 3, section 4 insofar as it enacts sections 14.1 to 14.6, the first and second paragraphs of section 14.7, section 14.8 and the first and third paragraphs of section 14.9 of the Act respecting contracting by public bodies, sections 6 and 7, section 8 insofar as it enacts section 22.2 and the first sentence of the first paragraph and the second paragraph of section 22.3 of that Act, and paragraph 2 of section 106, which come into force on the date or dates to be set by the Government or not later than 2 December 2022;

(2) section 4 insofar as it enacts the third paragraph of section 14.7 and the second paragraph of section 14.9 of the Act respecting contracting by public bodies, section 8 as regards the second sentence of the first paragraph of section 22.3 of that Act, and sections 111 to 113 and 115, which come into force on the date or dates to be set by the Government;

(3) section 10 insofar as it enacts section 21.2 of the Act respecting contracting by public bodies, which comes into force on the date of coming into force of the first regulation made by the Government for the purposes of that section 21.2;

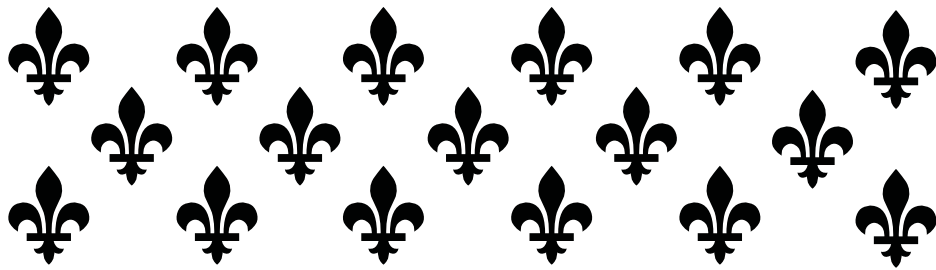
(4) section 21.5.1 of the Act respecting contracting by public bodies, except the words “except the third paragraph of section 21.48.4 and” in the first paragraph of that section, enacted by section 10, which comes into force on the date of coming into force of the first regulation made by the Autorité des marchés publics for the purposes of that section 21.5.1;

(5) section 10 insofar as it enacts the words “, unless such ineligibility results from a temporary registration in the register of enterprises ineligible for public contracts under the third paragraph of section 21.48.4” in subparagraph 3 of the first paragraph of section 21.4, the words “except the third paragraph of section 21.48.4 and” in the first paragraph of section 21.5.1, subparagraph 2 of the first paragraph of section 21.5.3 and the second paragraph of section 21.5.4 of the Act respecting contracting by public bodies, subparagraph *b* of paragraph 1 of section 13 insofar as it enacts the words “and, if applicable, a reference to the temporary nature of that registration” in subparagraph *c* of subparagraph 3 of the first paragraph of section 21.7 of the Act respecting contracting by public bodies, subparagraph *c* of paragraph 1 of section 13, subparagraph *c* of paragraph 2 of section 17, section 33 insofar as it enacts the second sentence of section 21.38 of the Act respecting contracting by public bodies, section 43 insofar as it enacts the third paragraph of section 21.48.4 and the words “, otherwise than temporarily,” in the third paragraph of section 21.48.5 of the Act respecting contracting by public bodies, section 88, section 89 insofar as it enacts the words “, otherwise than temporarily,” in subparagraph 1 of the first paragraph of section 65.1.0.1 of the Building Act (chapter B-1.1), and paragraph 1 of section 91, which come into force on 2 December 2022;

(6) sections 21.40 and 21.41 of the Act respecting contracting by public bodies, enacted respectively by sections 35 and 36, and paragraph 2 of section 42, which come into force on 2 June 2023;

(7) Division II of Chapter VIII.2 of the Act respecting contracting by public bodies, enacted by section 54, which comes into force on the date of coming into force of the first regulation made by the Autorité des marchés publics under section 27.16 of that Act, enacted by section 54.





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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 33  
(2022, chapter 23)

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

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**Introduced 12 May 2022  
Passed in principle 31 May 2022  
Passed 7 June 2022  
Assented to 8 June 2022**

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**Québec Official Publisher  
2022**

## EXPLANATORY NOTES

*The purpose of this Act is to give effect to fiscal measures announced in various Information Bulletins published in 2020, 2021 and 2022. It also gives effect to measures announced in the Budget Speech delivered on 22 March 2022.*

*For the purpose of introducing or modifying measures specific to Québec, the Act contains the provisions necessary for the payment in 2022 of refundable tax credits to mitigate the cost of living increase. It also amends the Tax Administration Act and the Taxation Act to, in particular,*

- (1) enhance the refundable tax credit for child care expenses;*
- (2) enhance the refundable tax credit for senior assistance;*
- (3) broaden the scope of the refundable tax credit for the treatment of infertility; and*
- (4) relax the rules governing the interruption of the prescription of a tax liability.*

*The Act respecting the Régie de l'assurance maladie du Québec is amended to increase the exemption amounts used in computing the premium payable by a person subject to the public prescription drug insurance plan.*

*In addition, the Act amends 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 the Budget Implementation Act, 2021, No. 1 (Statutes of Canada, 2021, chapter 23), assented to on 29 June 2021. More specifically, the amendments deal with*

- (1) the security options regime;*
- (2) the possibility of acquiring an advanced life deferred annuity through a registered plan;*
- (3) employee life and health trusts;*



*(4) the treatment of virtual currencies for the purposes of the Québec sales tax; and*

*(5) the rules applicable to investment limited partnerships as regards the sales tax.*

*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);
- Unclaimed Property Act (chapter B-5.1);
- Act respecting international financial centres (chapter C-8.3);
- Taxation Act (chapter I-3);
- Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);
- Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);
- Act respecting the Québec Pension Plan (chapter R-9);
- Act respecting the Québec sales tax (chapter T-0.1).

**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 33

### AN ACT AMENDING 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 27.3 of the Tax Administration Act (chapter A-6.002) is amended

(1) by replacing “after” and “was” in the first paragraph by “from” and “is”, respectively;

(2) by replacing “soit” in the portion of the third paragraph before subparagraph *a* in the French text by “selon le cas”;

(3) by striking out “31,” in subparagraph *a* of the third paragraph.

(2) Paragraph 3 of subsection 1 applies in respect of a refund allocation made after 29 November 2022.

**2.** Section 59.0.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“Every person who fails to provide any information required on a prescribed form filed in accordance with a fiscal law or a regulation made under such a law is liable to a penalty of \$100.”

**3.** Section 59.2 of the Act is amended by striking out the fifth and sixth paragraphs.

**4.** Section 78 of the Act is amended by inserting “by” after “prescribed” in the second paragraph.

**5.** Section 93.1.8 of the Act is amended, in the first paragraph,

(1) by inserting “280.1,” after “21.4.14,”;

(2) by striking out “578.7,”.

**6.** Section 93.1.12 of the Act is amended, in the first paragraph,

- (1) by inserting “280.1,” after “21.4.14,”;
- (2) by striking out “578.7,”.

#### UNCLAIMED PROPERTY ACT

**7.** Section 30 of the Unclaimed Property Act (chapter B-5.1) is amended by replacing “prescribed 10 years after the date of delivery” in the second paragraph by “prescribed by 10 years from the date of delivery”.

#### ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

**8.** Section 49 of the Act respecting international financial centres (chapter C-8.3) is amended

- (1) by striking out the definitions of “gross revenue”, “specified income”, “specified loss”, “trust” and “wages” in the first paragraph;
- (2) by striking out the second and third paragraphs.

**9.** Section 51 of the Act is replaced by the following section:

**“51.** An individual entitled, for a taxation year, to a deduction in computing the individual’s taxable income under section 65 shall enclose with the fiscal return required to be filed by the individual for the year under section 1000 of the Taxation Act (chapter I-3) a copy of the certificate that is referred to in section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) and that was issued for the year in respect of the individual.”

**10.** Sections 51.3 to 51.5 of the Act are repealed.

**11.** The heading of Division II of Chapter V of the Act is replaced by the following heading:

“CORPORATIONS OPERATING AN INTERNATIONAL FINANCIAL CENTRE”.

**12.** Subdivision 1 of Division II of Chapter V of the Act, comprising sections 52 to 56.2, is repealed.

**13.** Sections 57 to 60.1 of the Act are repealed.

**14.** Section 61 of the Act is replaced by the following section:

**“61.** A corporation is not required to pay the minimum amount of tax determined under the second paragraph of section 1167 or the third paragraph of section 1173.1 of the Taxation Act (chapter I-3) where its operations consist solely in the operation of an international financial centre.”

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

(1) by replacing the portion before subparagraph 2 of the first paragraph by the following:

**“63.** No amount is to be deducted or withheld under section 1015 of the Taxation Act (chapter I-3) in respect of the part of the remuneration referred to in the second paragraph, for a period or part of a period of a taxation year, of an employee of a corporation operating an international financial centre, from the employee’s employment with the corporation, where the following conditions are satisfied:

(1) a qualification certificate referred to in section 3.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) was issued in respect of the employee in relation to that employment and is valid for that period or part of the period; and”;

(2) by striking out subparagraph 2 of the first paragraph;

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

“(3) it may reasonably be considered that the conditions relating to that employment on which was based the decision of the Minister of Finance to issue the qualification certificate referred to in subparagraph 1 or, if they are not the same, the conditions on which would have been based the decision of the Minister of Finance to issue the qualification certificate in relation to the period or part of the period, remain essentially the same for the period or part of the period.”;

(4) by replacing the second and third paragraphs by the following paragraphs:

“The part of the remuneration to which the first paragraph refers, in respect of the employment of the employee referred to in the first paragraph, is the product obtained by multiplying the employee’s remuneration for the period or the part of the period concerned by the percentage determined in subparagraph 1 of the second paragraph of section 65 in respect of that employment.

For the purposes of the second paragraph, for the purpose of determining the percentage applicable in respect of an employment, the employment referred to in that paragraph held by the employee under a particular employment contract is deemed, where the second paragraph of section 69.3 applies to the

employee, to be an employment held by the employee under a deemed employment contract, within the meaning of subparagraph 1 of that second paragraph, continuing the particular contract.”;

(5) by striking out the fourth and fifth paragraphs.

**16.** Subdivision 5 of Division II of Chapter V of the Act, comprising sections 64 and 64.2, is repealed.

**17.** Section 65 of the Act is amended

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

“**65.** An individual described in section 66 who holds employment with a particular corporation that is referred to in that section may deduct, in computing the individual’s taxable income for a taxation year, an amount not greater than the aggregate of all amounts each of which is determined, in respect of a specified period of the individual in relation to that employment, by the formula”;

(2) by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) A is

(a) 100%, if that specified period of the individual is included in the first or second year of the period described in paragraph 4 of section 69,

(b) 75%, if that specified period of the individual is included in the third year of the period described in that paragraph 4,

(c) 50%, if that specified period of the individual is included in the fourth year of the period described in that paragraph 4, or

(d) 37.5%, if that specified period of the individual is included in the fifth year of the period described in that paragraph 4; and”;

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

“The specified period of an individual in relation to an employment held by the individual with a particular corporation is any part of the individual’s reference period, in relation to that employment, established under section 69, that is included in any of the five years of the period described in paragraph 4 of that section.”

**18.** Section 65.1 of the Act is amended by replacing paragraphs 2.1 and 3 by the following paragraphs:

“(2.1) for the purpose of applying paragraphs *a* and *b* of section 737.18 of the Taxation Act in respect of the amount of the benefit included by the individual in computing the individual’s income for the particular taxation year, the later time is deemed to be a reference period of the individual, established under section 69, in relation to that employment; and

“(3) section 51 is to be read as if “that was issued for the year in respect of the individual” were replaced by “that was issued in respect of the individual for the taxation year that includes the particular time referred to in the portion of section 65.1 before paragraph 1”.”

**19.** Section 66 of the Act is amended

(1) by replacing subparagraphs 1 to 4 of the first paragraph by the following subparagraphs:

“(1) at a particular time, the individual took up employment, as an employee, with a particular corporation operating an international financial centre under an employment contract entered into with the corporation;

“(2) the individual was not resident in Canada immediately before entering into the employment contract or immediately before taking up employment, as an employee, with the particular corporation or, where the individual was resident in Canada at that time, the individual became resident in Canada at any given time in the particular year or a preceding taxation year to establish an international financial centre in Canada and the following conditions are satisfied:

(a) the individual worked exclusively or almost exclusively for a person or partnership from the given time to the time at which the condition set out in subparagraph *c* is satisfied,

(b) for any part of the period referred to in subparagraph *a*, the individual held a valid certificate referred to in section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) that was issued in respect of the individual in relation to the establishment of the international financial centre and the certificate recognizes the individual as a specialist for that part of the period, and

(c) the individual took up employment, within 12 months after that given time, as an employee, with the particular corporation that operates the international financial centre established by the individual;

“(3) the individual works exclusively or almost exclusively for the particular corporation from the particular time to the end of the particular year or the part of the particular year; and

“(4) for any part of the period beginning at the particular time and ending at the end of the particular year or the part of the particular year, the individual held a valid certificate referred to in section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures that was issued in respect of the individual in relation to that employment and the certificate recognizes the individual as a specialist for that part of the period.”;

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

“For the purposes of subparagraph 4 of the first paragraph, the business to which a certificate referred to in that subparagraph relates must be an international financial centre of the particular corporation.”

**20.** Section 67 of the Act is amended

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

“**67.** For the application of section 66 to an individual who is resident in Canada immediately before entering into an employment contract with a corporation operating an international financial centre and immediately before taking up employment, as an employee, with the corporation and who, if the individual worked to establish the international financial centre in Canada immediately before taking up employment, as an employee, with the corporation, is resident in Canada immediately before so beginning to work, the rule set out in the second paragraph applies if any of the following conditions are satisfied:”;

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

“(a) the individual was working to establish the centre immediately before taking up employment, as an employee, with the corporation,”;

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

“(2) in any other case, the individual is deemed not to be resident in Canada immediately before taking up employment, as an employee, with the corporation.”

**21.** Section 68 of the Act is replaced by the following section:

“**68.** For the purposes of subparagraph 3 of the first paragraph of section 66, an individual who, at any time, works exclusively or almost exclusively for a group of corporations each of which is operating an international financial centre, including the particular corporation referred to in that section, is deemed to be working at that time exclusively or almost exclusively for the particular corporation if, at that time, the requirement set



out in subparagraph 4 of the first paragraph of section 66 is satisfied as regards each of those corporations in relation to its international financial centre.”

**22.** Section 69 of the Act is amended

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

“**69.** The reference period of an individual described in section 66, in relation to an employment the individual holds with a particular corporation referred to in that section, is the period”;

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

“(a) the individual is working to establish an international financial centre or holds an employment with a corporation operating such a centre, and”;

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

“ii. the conditions set out in subparagraphs 3 and 4 of the first paragraph of section 66, where the individual holds an employment with a corporation operating an international financial centre;”;

(4) by replacing the portion of paragraph 4 before subparagraph *a* by the following:

“(4) that, if the individual entered into the individual’s employment contract with the particular corporation after 30 March 2004, ends on or before the last day of the five-year period that begins,”;

(5) by replacing subparagraph *b* of paragraph 4 by the following subparagraph:

“(b) if the individual began to perform the duties of the employment referred to in subparagraph *a* under an employment contract entered into with a particular corporation operating an international financial centre established by the individual and if the individual was resident in Canada immediately before the employment contract was entered into and immediately before the individual took up that employment, on the day, determined without reference to paragraph *a* of section 8 of the Taxation Act, on which the individual becomes resident in Canada to work on the establishment of that centre.”

**23.** Section 69.1.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“If, in a taxation year, an individual is absent from an employment the individual holds with a particular corporation operating an international financial centre and, were it not for that absence, would be an individual described in section 66 for the part of the year that is included in the individual’s

period of absence, the Minister may, for the purposes of this subdivision, consider that part of the year to be included in the individual's reference period, established under section 69, in relation to the employment if the Minister is of the opinion that the individual is temporarily absent from the employment for reasons the Minister considers reasonable."

**24.** Section 69.2 of the Act is amended

(1) by striking out the first and second paragraphs;

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

"An individual referred to in the third paragraph is deemed to take up employment, as an employee, with a corporation operating an international financial centre at the particular time referred to in subparagraph 2 where

(1) the individual enters into an employment contract with the corporation; and

(2) at a particular time when the individual works for the corporation, the individual would begin, for the first time since the entering into the contract referred to in subparagraph 1, to satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66 if";

(3) by replacing subparagraph 4 of the first paragraph of section 66 of the Act, enacted by subparagraph *b* of subparagraph 2 of the third paragraph, by the following subparagraph:

“(4) the individual held a valid certificate referred to in section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures that was issued in respect of the individual in relation to that employment and the certificate recognizes the individual as a specialist for the particular year or the part of the particular year.”;

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

"The individual to whom the first paragraph applies is also deemed to begin performing the duties of the employment the individual holds with the corporation at the particular time referred to in subparagraph 2 of that paragraph.”;

(5) by striking out the fifth and sixth paragraphs;

(6) by replacing the portion of the seventh paragraph before subparagraph 2 by the following:

“The individual to whom the first paragraph refers is the individual who

(1) has not worked to establish the international financial centre immediately before taking up employment, as an employee, with the corporation or, if such is not the case, took up employment more than 12 months after becoming resident in Canada in order to establish that center in Canada or does not satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66 on the day of taking up employment; and”.

**25.** Section 69.3 of the Act is amended

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

“For the purposes of this subdivision, the employment contract that an individual entered into with a corporation operating an international financial centre (in this section referred to as the “original contract”), or a deemed contract within the meaning of subparagraph 1 of the second paragraph, is deemed to end at the time when the individual ceases to satisfy the requirements set out in subparagraphs 3 and 4 of the first paragraph of section 66.”;

(2) by striking out the second paragraph;

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

“(1) the individual is deemed to enter into, with the corporation, a new employment contract (in this section referred to as the “deemed contract”) and that contract is deemed to be entered into at the particular time; and

“(2) the individual is deemed to take up employment, as an employee, with the corporation at the particular time and is also deemed to begin at that time to perform the duties of that new employment.”;

(4) by striking out the fourth paragraph.

**26.** Section 69.4 of the Act is repealed.

**27.** Subdivision 2 of Division III of Chapter V of the Act, comprising sections 71 to 73.1, is repealed.

TAXATION ACT

**28.** (1) Section 1 of the Taxation Act (chapter I-3) is amended

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

““licensed annuities provider” has the meaning assigned by section 965.0.1;”;

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

““advanced life deferred annuity” has the meaning assigned by section 965.0.38;”.

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

**29.** (1) Section 2.2 of the Act is replaced by the following section:

**“2.2.** For the purposes of the definitions of “joint spousal trust” and “post-1971 spousal trust” in section 1, sections 2.1, 312.3, 312.4, 313 to 313.0.5, 336.0.2, 336.0.3, 336.0.6 to 336.4, 440 to 441.2, 454, 454.1, 456.1, 462.0.1, 462.0.2 and 651, the definition of “pre-1972 spousal trust” in section 652.1, sections 653, 656.3, 656.3.1, 657, 660, 890.0.1 and 913, subparagraph *b* of the second paragraph of section 961.17, sections 965.0.9 and 965.0.11, Titles VI.0.2 and VI.0.3 of Book VII, sections 971.2 and 971.3 and Division II.11.7.2 of Chapter III.1 of Title III of Book IX, “spouse” and “former spouse” of a particular individual include another individual who is a party to an annulled or annulable marriage, as the case may be, with the particular individual.”

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

**30.** Section 8.1 of the Act is amended by striking out “737.18.29;”.

**31.** Section 25 of the Act is amended by striking out “, 737.14”, “, 737.16.1” and “, 737.18.34” in the second paragraph.

**32.** (1) Section 312 of the Act is amended by adding the following subparagraph at the end of paragraph *c*:

“iv. an amount referred to in section 965.0.40 that, under that section, is not required to be included in computing the taxpayer’s income;”.

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

**33.** Section 313.10 of the Act is amended, in the second paragraph,

(1) by replacing “any of sections 737.16, 737.18.10 and 737.18.34” in the portion before subparagraph *a* by “section 737.16 or 737.18.10”;

(2) by striking out subparagraph *c*.

**34.** (1) The Act is amended by inserting the following section after section 313.14:

**“313.15.** A taxpayer shall also include any amount that is required to be included in computing the taxpayer’s income for the year under Title VI.0.3 of Book VII.”

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

**35.** Section 339 of the Act is amended by striking out “, 737.18.34” in paragraph *i.1*.

**36.** Section 600.0.3 of the Act is amended

(1) by striking out “, 231.2” in the portion before the formula in the first paragraph;

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

“(b) B is the fraction that applies under section 231 for the particular year in respect of the taxpayer; and

“(c) C is the fraction that is used under section 231 for the fiscal period of the partnership.”

**37.** Section 613.2 of the Act is amended by inserting “600.0.3, 600.0.4, 602.1,” after “600,” in the portion before paragraph *a*.

**38.** Section 613.6 of the Act is amended by inserting “600.0.3, 600.0.4, 602.1,” after “600,” in the portion before paragraph *a*.

**39.** Section 693 of the Act is amended, in the second paragraph,

(1) by replacing “737.14 to 737.16.1,” by “737.16.”;

(2) by striking out “737.18.26, 737.18.34.”.

**40.** (1) Section 725.1.3 of the Act is amended

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

““consolidated financial statements” has the meaning assigned by subsection 1 of section 233.8 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

““vesting year” in respect of a security to be acquired under an agreement means

(a) where the agreement specifies the calendar year in which a taxpayer's right to acquire the security first becomes exercisable (otherwise than because of an event that is not reasonably foreseeable at the time the agreement is entered into), that calendar year; or

(b) in any other case, the calendar year in which the right to acquire the security would become exercisable if the agreement had specified that all identical rights to acquire securities become exercisable on a pro rata basis over the period that

i. begins on the day that the agreement was entered into, and

ii. ends on the day that is 60 months after the day the agreement is entered into or, if it is earlier, on the last day that the right to acquire the security could become exercisable under the agreement.”;

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

““specified person”, at a particular time, means a qualifying person that meets the following conditions:

(a) it is not a Canadian-controlled private corporation;

(b) where it is a member of a group that annually prepares consolidated financial statements, the total consolidated group revenue—reflected in the group's last consolidated financial statements presented to the shareholders or unitholders of the member of the group that would be the ultimate parent entity, within the meaning of subsection 1 of section 233.8 of the Income Tax Act, of the group if the group were a multinational enterprise group, within the meaning of that subsection—before that time exceeds \$500,000,000; and

(c) where paragraph *b* does not apply, it has gross revenue in excess of \$500,000,000 based on

i. the amounts reflected in the qualifying person's financial statements presented to the qualifying person's shareholders or unitholders for the qualifying person's last fiscal period that ended before that time,

ii. where subparagraph i does not apply, the amounts reflected in the qualifying person's financial statements presented to the qualifying person's shareholders or unitholders for the qualifying person's last fiscal period that ended before the end of the fiscal period referred to in subparagraph i, or

iii. where subparagraph i does not apply and if no financial statements are presented as provided for in subparagraph ii, the amounts that would have been reflected in the qualifying person's financial statements for the qualifying person's last fiscal period that ended before that time, if such statements had been prepared in accordance with generally accepted accounting principles.”.

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

**41.** (1) Section 725.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

**“725.2.** An individual may deduct an amount equal to 25% of the amount of the benefit the individual is deemed to have received in a taxation year under section 49 or any of sections 50 to 52.1, in respect of a security, other than a non-qualified security, that a particular qualifying person has agreed to sell or issue under an agreement referred to in section 48, in respect of the transfer or any other disposition of rights under the agreement, or as a consequence of the individual’s death and of the individual’s having, immediately before death, owned a right to acquire the security under the agreement, if”.

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

**42.** (1) The Act is amended by inserting the following sections after section 725.5:

**“725.5.1.** A taxpayer may deduct an amount equal to the amount of the benefit an individual is deemed to have received in the year in relation to an employment the individual holds with the taxpayer under section 49 or any of sections 50 to 52.1, in respect of a non-qualified security that the taxpayer (or a qualifying person that does not deal at arm’s length with the taxpayer) has agreed to sell or issue under an agreement with the individual, if

(a) the taxpayer is a qualifying person;

(b) at the time the agreement was entered into, the individual was an employee of the taxpayer;

(c) the amount is not claimed as a deduction in computing the taxable income of another qualifying person;

(d) an amount would have been deductible in computing the taxable income of the individual under section 725.2 if the security were not a non-qualified security;

(e) in the case of an individual who is not resident in Canada throughout the year, the benefit deemed to have been received by the individual under section 49 or any of sections 50 to 52.1 was included in computing the individual’s taxable income earned in Canada for the year; and

(f) the notification requirements provided for in section 725.5.9 are met in respect of the security.

**“725.5.2.** Section 725.5.3 applies to a taxpayer in respect of an agreement if

(a) a particular qualifying person agrees to sell or issue securities of the particular qualifying person (or of another qualifying person that does not deal at arm’s length with the particular qualifying person) to the taxpayer under the agreement;

(b) at the time the agreement is entered into (in this section and section 725.5.3 referred to as the “relevant time”), the taxpayer is an employee of the particular qualifying person or of another qualifying person that does not deal at arm’s length with the particular qualifying person; and

(c) at the relevant time, any of the following persons is a specified person:

- i. the particular qualifying person,
- ii. the other qualifying person referred to in paragraph *a*, or
- iii. the other qualifying person referred to in paragraph *b*.

**“725.5.3.** Where, because of section 725.5.2, this section applies to a taxpayer in respect of an agreement, the securities to be sold or issued under the particular agreement, for each vesting year of those securities, are deemed to be non-qualified securities for the purposes of this Title in the proportion determined by the formula

A/B.

In the formula in the first paragraph,

(a) A is the amount determined by the formula

$C + D - \$200,000$ ; and

(b) B is the aggregate of all amounts each of which is the fair market value at the relevant time of each security under the agreement that has that same vesting year.

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

(a) C is the value of B in the formula in the first paragraph; and

(b) D is the lesser of

- i. \$200,000, and



ii. the aggregate of all amounts each of which is an amount represented by B in the formula in the first paragraph in respect of securities that have that same vesting year under agreements (other than the particular agreement) entered into at or before the relevant time with the particular qualifying person referred to in section 725.5.2 (or another qualifying person that does not deal at arm's length with the particular qualifying person), other than

(1) designated securities referred to in section 725.5.4,

(2) old securities within the meaning of section 49.4,

(3) securities where the right to acquire those securities is an old right within the meaning of section 725.2.4, and

(4) securities in respect of which the right to acquire those securities has expired, or has been cancelled, before the relevant time and in respect of which no amount is deductible under section 725.2 in computing the taxable income of the taxpayer for any year.

**“725.5.4.** Where the particular qualifying person referred to in paragraph *a* of section 725.5.2 designates, in accordance with subsection 1.4 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), one or more securities to be sold or issued under an agreement as non-qualified securities, those securities are deemed to be non-qualified securities for the purposes of this Title.

**“725.5.5.** For the purposes of this Title, where a taxpayer acquires a security under an agreement and the acquired security could be a security that is not a non-qualified security, the security is to be considered a security that is not a non-qualified security.

**“725.5.6.** Where two or more agreements to sell or issue securities are entered into at the same time and the particular qualifying person referred to in paragraph *a* of section 725.5.2 designates the order of the agreements, in accordance with subsection 1.42 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), then the agreements are deemed to have been entered into in that order for the purposes of subparagraph ii of subparagraph *b* of the third paragraph of section 725.5.3.

**“725.5.7.** Section 725.5.8 applies in respect of a taxpayer's right to acquire a security under an agreement if

(a) section 725.5.3 applies to the taxpayer in respect of the agreement;

(b) the security is not a non-qualified security; and

(c) a payment is made to or for the benefit of the taxpayer for the taxpayer's transfer or disposition of the right.

**“725.5.8.** Where, because of section 725.5.7, this section applies in respect of a taxpayer’s right to acquire a security under an agreement, the following rules apply:

(a) no qualifying person may deduct, in computing its income for a taxation year, an amount (other than a designated amount described in subsection 1.2 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) in respect of the payment referred to in paragraph *c* of section 725.5.7; and

(b) section 725.2 applies, in respect of the right, without reference to its paragraph *b.1*.

**“725.5.9.** Where a security to be sold or issued under an agreement entered into between an employee and a qualifying person is a non-qualified security, the employer of the employee shall

(a) notify the employee in writing that the security is a non-qualified security no later than 30 days after the day that the agreement is entered into; and

(b) send to the Minister a copy of every document sent to the Minister of Revenue of Canada in accordance with paragraph *b* of subsection 1.9 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) on or before the filing-due date for the taxation year of the qualifying person that includes the date on which the agreement is entered into.”

(2) Subsection 1 applies in respect of an agreement to sell or issue securities entered into after 30 June 2021. However, sections 725.5.1 to 725.5.9 of the Act do not apply in respect of rights to which section 49.4 of the Act applies that are new options (within the meaning of that section) in respect of which exchanged options (within the meaning of that section and on the assumption that subparagraph *b* of the fourth paragraph of that section 49.4 applies for those purposes) were issued before 1 July 2021.

**43.** (1) Section 727 of the Act is amended by replacing paragraph *d* by the following paragraph:

“(d) despite paragraph *c*, in the seven taxation years that precede and in the three taxation years that follow the particular year, if the taxpayer is an employee life and health trust.”

(2) Subsection 1 has effect from 27 February 2018.

**44.** (1) Section 728.0.1 of the Act is amended by replacing “725.5” in subparagraph ii of paragraph *a* by “725.5.1”.

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

**45.** Section 733.0.1 of the Act is amended by replacing “sections 56 and 70 of the Act respecting international financial centres (chapter C-8.3),” by “section 70 of the Act respecting international financial centres (chapter C-8.3)”.

**46.** Sections 733.0.6 to 733.0.8 of the Act are repealed.

**47.** Section 737.0.1 of the Act is amended by replacing “any of sections 737.16, 737.18.10 and 737.18.34” in the second paragraph by “section 737.16 or 737.18.10”.

**48.** Section 737.14 of the Act is repealed.

**49.** Section 737.16 of the Act is amended by striking out “or partnership”.

**50.** Section 737.16.1 of the Act is repealed.

**51.** Chapter III of Title VII.2 of Book IV of Part I of the Act, comprising section 737.17, is repealed.

**52.** Section 737.18.0.1 of the Act is repealed.

**53.** Titles VII.2.4 and VII.2.6 of Book IV of Part I of the Act, comprising sections 737.18.18 to 737.18.26.1 and 737.18.29 to 737.18.35, respectively, are repealed.

**54.** (1) Section 737.18.44 of the Act is amended

(1) by replacing subparagraph iii of subparagraph *f* of the third paragraph by the following subparagraph:

“iii. 50% of the aggregate of the amounts that, for the year concerned, would be described in subparagraph iii or iv of subparagraph *e* if all the scientific research and experimental development work undertaken on behalf of the corporation had been undertaken in Québec;”;

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

“For the purposes of subparagraphs *e* and *f* of the third paragraph, the following rules apply:

(a) section 1029.7 is to be read without reference to subparagraphs i and ii of subparagraph *b* of its third paragraph; and

(b) no reference is to be made to section 230.0.0.5.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2020.

**55.** Section 737.19.2 of the Act is amended

- (1) by striking out “737.18.29,” in the second paragraph;
- (2) by striking out “737.18.34,” in the third paragraph.

**56.** Section 737.20 of the Act is amended by striking out “737.18.29,” in subparagraph ii of paragraph *a*.

**57.** (1) Section 752.0.8 of the Act is amended by adding the following subparagraph at the end of paragraph *a*:

“vii. an amount the inclusion of which is required under section 965.0.39; and”.

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

**58.** Section 752.0.10 of the Act is amended by striking out subparagraph ii of paragraph *f*.

**59.** (1) Section 752.0.11.1.3 of the Act is amended

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

“(a) the expenses related to an in vitro fertilization treatment or an artificial insemination treatment, if such expenses are, as applicable,

i. expenses taken into account in computing the amount that a person is deemed to have paid to the Minister under Division II.12.1 of Chapter III.1 of Title III of Book IX for the taxation year in which the expenses were paid,

ii. expenses paid in respect of an in vitro fertilization activity, or an artificial insemination activity, carried out in Québec in a centre for assisted procreation that does not hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), or

iii. expenses paid in respect of an in vitro fertilization treatment during which an in vitro fertilization activity is carried out that does not meet a condition of paragraphs *a* to *c* of the definition of “eligible in vitro fertilization treatment” in the first paragraph of section 1029.8.66.1;”;

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

“For the purposes of subparagraph ii of subparagraph *a* of the first paragraph, where an artificial insemination activity is carried out, at any time before 11 March 2022, in a centre for assisted procreation that does not, at that time, hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation, the activity is deemed to be carried

out in a centre for assisted procreation that holds such a licence, if the centre was in operation on 11 March 2021 and was not required, before that date, to hold such a licence to carry out the activity.”

(2) Subsection 1 applies in respect of expenses paid after 14 November 2021, except where it replaces subparagraph iii of paragraph *a* of section 752.0.11.1.3 of the Act, in which case it applies in respect of an activity carried out after that date.

**60.** (1) Section 752.0.13.1 of the Act is amended

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

“(a) the expenses related to an in vitro fertilization treatment or an artificial insemination treatment, if such expenses are, as applicable,

i. expenses taken into account in computing the amount that a person is deemed to have paid to the Minister under Division II.12.1 of Chapter III.1 of Title III of Book IX for the taxation year in which the expenses were paid,

ii. expenses paid in respect of an in vitro fertilization activity, or an artificial insemination activity, carried out in Québec in a centre for assisted procreation that does not hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), or

iii. expenses paid in respect of an in vitro fertilization treatment during which an in vitro fertilization activity is carried out that does not meet a condition of paragraphs *a* to *c* of the definition of “eligible in vitro fertilization treatment” in the first paragraph of section 1029.8.66.1; and”;

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

“For the purposes of subparagraph ii of subparagraph *a* of the second paragraph, where an artificial insemination activity is carried out, at any time before 11 March 2022, in a centre for assisted procreation that does not, at that time, hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation, the activity is deemed to be carried out in a centre for assisted procreation that holds such a licence, if the centre was in operation on 11 March 2021 and was not required, before that date, to hold such a licence to carry out the activity.”

(2) Subsection 1 applies in respect of expenses paid after 14 November 2021, except where it replaces subparagraph iii of subparagraph *a* of the second paragraph of section 752.0.13.1 of the Act, in which case it applies in respect of an activity carried out after that date.

**61.** Section 752.0.18.7 of the Act is amended by striking out “737.18.34.”.

**62.** Section 752.0.18.9 of the Act is amended by striking out “, 737.18.34”.

**63.** Section 767 of the Act is amended by striking out subparagraph *b* of the second paragraph.

**64.** Section 771.2.2 of the Act is repealed.

**65.** Sections 771.2.6 and 771.2.7 of the Act are repealed.

**66.** Section 772.2 of the Act is amended

(1) by striking out subparagraph 2 of subparagraph vii of paragraph *d* of the definition of “non-business-income tax”;

(2) by replacing “737.14 or 737.28” in subparagraph viii of paragraph *d* of the definition of “non-business-income tax” by “737.28”;

(3) by striking out subparagraph ii of paragraph *b* of the definition of “business-income tax”.

**67.** (1) Section 772.7 of the Act is amended

(1) by striking out “, 737.14” and “, 737.18.34” in subparagraph ii of subparagraph *a* of the first paragraph;

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

“ii. the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.5.1, 726.26, 726.28, 737.16, 737.18.10, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7, 737.22.0.7, 737.22.0.10, 737.22.0.13, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2, 726.42 and 729, in computing the individual’s taxable income for the year.”;

(3) by striking out subparagraph *c* of the second paragraph.

(2) Paragraph 2 of subsection 1, where it replaces “725.5” by “725.5.1”, has effect from 1 July 2021.

**68.** (1) Section 772.9 of the Act is amended, in paragraph *a*,

(1) by replacing “737.16, 737.18.10 and 737.18.34” in subparagraph 1 of subparagraph *i* by “737.16 and 737.18.10”;

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

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.5.1, 726.26, 726.28, 737.16, 737.18.10, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7, 737.22.0.7, 737.22.0.10, 737.22.0.13, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2, 726.42 and 729, in computing the individual’s taxable income for the year; and”.

(2) Paragraph 2 of subsection 1, where it replaces “725.5” by “725.5.1”, has effect from 1 July 2021.

**69.** Section 772.11 of the Act is amended by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“(2) the aggregate of all amounts each of which is an amount deductible under any of sections 725, 725.2 to 725.5, 726.26, 726.28, 737.16, 737.18.10, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7, 737.22.0.7, 737.22.0.10, 737.25 and 737.28, or deducted under any of sections 726.7 to 726.9, 726.20.2, 726.42 and 729, in computing the individual’s taxable income for the year; and”.

**70.** The Act is amended by striking out the following before section 796.1:

## “CHAPTER I

### “INTERPRETATION AND GENERAL RULES”.

**71.** (1) Section 851.56 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(c) for the purpose of allowing an amount to be deducted under section 725.5.1.”

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

**72.** (1) Section 869.1 of the Act is amended by replacing the definition of “designated employee benefit” by the following definition:

““designated employee benefit” means

- (a) a benefit from a group sickness or accident insurance plan;
- (b) a benefit from a group term life insurance policy;
- (c) a benefit from a private health services plan;

(d) a benefit that is an advantage derived from counselling services described in subparagraph *d* of the third paragraph of section 38; or

(e) a benefit that is not a death benefit, but that would be a death benefit if the amounts determined under paragraphs *a* and *b* of section 4 were nil;”.

(2) Subsection 1 has effect from 27 February 2018.

**73.** (1) Section 869.2 of the Act is amended

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

“(a) the only purpose of the trust is to provide employee benefits to, or for the benefit of, persons described in subparagraph i or ii of subparagraph *d* and all or substantially all of the total cost of the employee benefits is applicable to designated employee benefits;”;

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

“(c) the trust meets one of the following conditions:

i. the trust is required to be resident in Canada otherwise than under Chapter VI of Title X of Book III, or

ii. where the condition of subparagraph i is not met, the following requirements are met:

(1) employee benefits are provided to employees who are resident in Canada and to employees who are not resident in Canada,

(2) at least one participating employer is resident in a country other than Canada, and

(3) the trust is required to be resident in a country in which a participating employer resides;”;

(3) by inserting “or former participating employer” at the end of subparagraph i of paragraph *d*;

(4) by replacing the portion of subparagraph ii of paragraph *d* before subparagraph 1 by the following:

“ii. an individual who, in respect of an employee of a participating employer or former participating employer, is (or, if the employee is deceased, was, at the time of the employee’s death)”;

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

“(e) the trust meets one of the following conditions:



i. it contains at least one class of beneficiaries the members of which represent at least 25% of all of the beneficiaries of the trust who are employees of the participating employers under the trust, and either of the following requirements is met:

(1) at least 75% of the members of the class are not key employees of any of the participating employers under the trust, or

(2) the contributions to the trust in respect of key employees who deal at arm's length with their employer are determined in connection with a collective agreement, or

ii. as regards the private health services plan under the trust, the total cost of benefits provided to each key employee, and to persons described in subparagraph ii of subparagraph *d* in respect of the key employee, for the year does not exceed the amount determined by the formula

$$\$2,500 \times A \times (B/C);$$

(6) by striking out paragraph *h*;

(7) by replacing paragraph *i* by the following paragraph:

“(i) trustees who do not deal at arm's length with one or more participating employers must not constitute the majority of the trustees of the trust.”;

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

“In the formula in subparagraph ii of subparagraph *e* of the first paragraph,

(a) A is all the persons each of whom is

i. a person to whom designated employee benefits are provided under the plan, and

ii. the key employee or a person described in subparagraph ii of subparagraph *d* of the first paragraph in respect of the key employee;

(b) B is the number of days in the year that the key employee was employed on a full-time basis by an employer that participates in the plan; and

(c) C is the number of days in the year.”

(2) Subsection 1 has effect from 27 February 2018. In addition, from that date, Title I.1 of Book VII of Part I of the Act applies in respect of a trust regardless of the date that the trust was created.

**74.** (1) Section 869.3 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(a) is not operated in the year in accordance with the terms required by section 869.2 to govern the trust, unless it is reasonable to conclude that its trustees neither knew nor ought to have known that designated employee benefits have been provided to, or contributions have been made in respect of, beneficiaries other than those described in subparagraphs *i* and *ii* of subparagraph *d* of the first paragraph of section 869.2; or

“(b) provides any benefit for which, if the benefit had been paid directly to the employee and not out of the trust, the contributions or premiums would not be deductible in computing an employer’s income in respect of any taxation year.”

(2) Subsection 1 has effect from 27 February 2018.

**75.** (1) Section 869.4 of the Act is amended, in paragraph *a*,

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

“i. pay premiums to an insurance corporation that is licensed to provide insurance under the laws of Canada or a province for insurance coverage for the year or a preceding taxation year in respect of designated employee benefits for beneficiaries described in subparagraph *i* or *ii* of subparagraph *d* of the first paragraph of section 869.2, or”;

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

“(2) any designated employee benefits payable in the year or a preceding taxation year to, or for the benefit of, beneficiaries described in subparagraph *i* or *ii* of subparagraph *d* of the first paragraph of section 869.2; and”.

(2) Subsection 1 has effect from 27 February 2018.

**76.** (1) Section 869.5 of the Act is amended by replacing “described in subparagraph *i* or *ii* of paragraph *d*” by “described in subparagraph *i* or *ii* of subparagraph *d* of the first paragraph”.

(2) Subsection 1 has effect from 27 February 2018.

**77.** (1) Section 869.6 of the Act is amended

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

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

“(b) the employer contributes to the trust in accordance with a contribution formula that does not provide for any variation in contributions determined by reference to the financial experience of the trust and either of the following conditions is met:

i. if there is a collective agreement, the trust provides benefits under

(1) the collective agreement, or

(2) a participation agreement that provides for benefits that are essentially the same as those provided for under the collective agreement, or

ii. if there is no collective agreement, the trust provides benefits in accordance with an arrangement that meets the following conditions:

(1) the agreement provides for a legal requirement for each employer to participate under the terms and conditions that govern the trust,

(2) under the agreement, there are a minimum of 50 beneficiaries under the trust who are employees of the participating employers in respect of the trust, and

(3) under the agreement, each employee who is a beneficiary under the trust deals at arm’s length with each participating employer in respect of the trust; and”;

(3) by striking out the second paragraph.

(2) Subsection 1 has effect from 27 February 2018.

**78.** (1) Section 869.12 of the Act is amended by replacing “described in subparagraph i or ii of paragraph *d*” in the portion before subparagraph *a* of the first paragraph by “described in subparagraph i or ii of subparagraph *d* of the first paragraph”.

(2) Subsection 1 has effect from 27 February 2018.

**79.** (1) The Act is amended by inserting the following sections after section 869.13:

“**869.14.** Section 869.15 applies in respect of a trust that has made a valid election under paragraph *d* of subsection 14 of section 144.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Chapter V.2 of Title II of Book I applies in relation to an election to which the first paragraph refers.

**“869.15.** Where the condition of section 869.14 is satisfied in respect of a trust, the following rules apply:

(a) the trust is deemed for the purposes of this Part to be an employee life and health trust from the date referred to in paragraph *d* of subsection 14 of section 144.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) until the earliest of

- i. the end of the year 2022,
- ii. the day that the trust satisfies the conditions of section 869.2, and
- iii. any day on which all or substantially all of the employee benefits provided by the trust are not designated employee benefits; and

(b) at any time that the trust is an employee life and health trust because of paragraph *a*, the following rules apply in its respect:

- i. section 727.1 is to be read as if “of paragraph *b*” were inserted before “of section 869.3” in paragraph *b*, and
- ii. section 869.3 is to be read without reference to its paragraph *a*.

**“869.16.** If a property is transferred from a trust (in this section referred to as the “transferor trust”) to an employee life and health trust (in this section referred to as the “receiving trust”) and a notice has been sent in that regard to the Minister of Revenue of Canada in accordance with subsection 16 of section 144.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the following rules apply:

(a) the transferred property is deemed to have been disposed of by the transferor trust, and to have been acquired by the receiving trust, for an amount equal to the cost amount of the property to the transferor trust immediately before the disposition; and

(b) section 690.2 does not apply in respect of the transfer.

Chapter V.2 of Title II of Book I applies in relation to a notice sent in accordance with subsection 16 of section 144.1 of the Income Tax Act as if the notice were an election made under that subsection 16.

**“869.17.** Where section 869.16 applies in respect of the transfer of a property to an employee life and health trust, the transfer is not considered to be a contribution to the trust for the purposes of sections 869.4 and 869.6.

**“869.18.** A trust is required, on or before its first filing-due date after 31 December 2021, to notify the Minister in the prescribed form that it is an employee life and health trust if

(a) prior to 27 February 2018, it provided employee benefits all or substantially all of which are designated employee benefits;

(b) after 26 February 2018, it becomes an employee life and health trust because it satisfies the conditions of section 869.2; and

(c) sections 869.15 and 869.16 do not apply in respect of the trust.”

(2) Subsection 1 has effect from 27 February 2018.

**80.** (1) Section 890.0.1 of the Act is amended

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

“(d) the amount is transferred for the benefit of the individual directly to any of the following plans, funds or providers:”;

(2) by adding the following subparagraph at the end of subparagraph *d* of the first paragraph:

“v. a licensed annuities provider to acquire an advanced life deferred annuity, if the individual is an employee or former employee of an employer who participated in the plan on the employee’s behalf.”;

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

“(b) who is the spouse or former spouse of an employee or former employee referred to in subparagraph *a* and who is entitled to the amount referred to in subparagraph *b* of the first paragraph

i. as a consequence of the death of the employee or former employee, or”.

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

**81.** (1) Section 913 of the Act is replaced by the following section:

“**913.** Where a registered retirement savings plan is revised or amended at any time to provide for the payment or transfer, before the date provided for the first payment of benefits, of any property under the plan by the issuer on behalf of the annuitant under the plan (in this section referred to as the “transferor”), to a registered pension plan for the benefit of the transferor, to a registered retirement savings plan or registered retirement income fund under which the transferor is the annuitant or to a licensed annuities provider to acquire an advanced life deferred annuity for the benefit of the transferor, or to a registered retirement savings plan or registered retirement income fund under which the transferor’s spouse or former spouse is the annuitant, where the transferor and the transferor’s spouse or former spouse are living separate

and apart and the payment or transfer is made under a decree, order or judgment of a competent tribunal, or under a written separation agreement, relating to a partition of property between the transferor and the transferor's spouse or former spouse in settlement of rights arising out of, or on the breakdown of, their marriage, the amount paid or transferred on behalf of the transferor shall not, by reason only of such payment or transfer, be included in computing the income of the transferor or the transferor's spouse or former spouse and no deduction may be made in computing the income of any individual under Chapter III of Title II of Book III in respect of the amount so paid or transferred."

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

**82.** (1) Section 961.17 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

"(d) an amount transferred at the direction of the annuitant directly to a licensed annuities provider to acquire an advanced life deferred annuity for the benefit of the annuitant."

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

**83.** (1) Section 961.21.1 of the Act is amended by replacing "a to c" by "a to d".

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

**84.** (1) Section 965.0.5 of the Act is amended by adding the following subparagraph at the end of paragraph c:

"iv. a licensed annuities provider to acquire an advanced life deferred annuity for the benefit of the member."

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

**85.** (1) Section 965.0.17.2 of the Act is amended by replacing the portion before subparagraph a of the first paragraph by the following:

**"965.0.17.2.** For the purposes of this Part, the rules provided in the second paragraph apply where at any time an individual acquires, in full or partial satisfaction of the individual's entitlement to benefits under a registered pension plan, an interest in an annuity contract (other than an advanced life deferred annuity) purchased from a licensed annuities provider and".

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

**86.** (1) Section 965.0.19 of the Act is amended by replacing the portion of the definition of “qualifying annuity” in the first paragraph before paragraph *a* by the following:

““qualifying annuity”, for an individual, means a life annuity (other than an advanced life deferred annuity) that”.

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

**87.** (1) Section 965.0.35 of the Act is amended, in paragraph *c*,

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

“*v.* a licensed annuities provider to acquire a qualifying annuity for the individual, or”;

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

“*vi.* a licensed annuities provider to acquire an advanced life deferred annuity for the benefit of the member.”

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

**88.** (1) The Act is amended by inserting the following Title after section 965.0.37:

**“TITLE VI.0.3**

**“ADVANCED LIFE DEFERRED ANNUITY**

**“CHAPTER I**

**“DEFINITIONS**

**“965.0.38.** In this Title,

“advanced life deferred annuity” means a contract for the constitution of an annuity in respect of which the following conditions are met:

(*a*) it is issued by a licensed annuities provider;

(*b*) it specifies that it has been set up with the intention that it serve as an advanced life deferred annuity for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(*c*) it provides for periodic annuity payments that

i. commence to be paid no later than the end of the calendar year in which the annuitant attains 85 years of age, and

ii. are payable for the life of the annuitant or, where the annuity is constituted for the benefit of the annuitant and the annuitant's spouse jointly, for the life of the annuitant and, on the annuitant's death, for the life of the spouse;

(d) it provides that periodic annuity payments are payable in equal amounts, or in amounts that are not equal only because

i. the payments are adjusted in whole or in part to reflect

(1) increases in the Consumer Price Index, as published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19), or

(2) increases at a rate specified in the contract, not exceeding 2% per year, or

ii. the payments are reduced on the death of the annuitant or the death of the annuitant's spouse;

(e) where the annuity is constituted for the benefit of the annuitant and the annuitant's spouse jointly and the annuitant dies before payments commence to be paid, it provides that the payments to the spouse must

i. commence to be paid no later than the date that they would have commenced to be paid if the annuitant were alive, and

ii. be adjusted in accordance with generally accepted actuarial principles if the payments commence to be paid before the date they would have commenced to be paid if the annuitant were alive;

(f) it provides that the amount to be paid, if any, to one or more beneficiaries under the contract after the death of the annuitant—or, if the annuity is constituted for the benefit of the annuitant and the annuitant's spouse jointly and the spouse outlives the annuitant, after the death of the spouse—must

i. be paid as soon as practicable after the death of the annuitant or the death of the annuitant's spouse, as the case may be, and

ii. be equal to or less than the amount, if any, by which the total amount transferred to acquire the annuity exceeds the aggregate of all amounts each of which is an annuity payment made under the contract;

(g) it provides that an amount transferred to acquire the annuity may be refunded, in whole or in part, provided that the refund is paid to reduce the amount of tax that would otherwise be payable by the annuitant under Part XI of the Income Tax Act and that

i. the refund is paid to the annuitant, or



ii. the refund is transferred directly to

(1) the issuer, within the meaning of paragraph *c* of section 905.1, of a registered retirement savings plan of the annuitant,

(2) the carrier, within the meaning of paragraph *b* of section 961.1.5, of a registered retirement income fund of the annuitant,

(3) the administrator, within the meaning of section 965.0.19, of a pooled registered pension plan under which the annuitant is a member, within the meaning of that section, or

(4) the administrator of a money purchase provision, within the meaning of section 965.0.1, of a registered pension plan under which the annuitant is a member, within the meaning of that section;

(*h*) if it provides that the spouse may request a payment in a single amount in full or partial satisfaction of the spouse's entitlement to payments described in subparagraph ii of paragraph *c* as a consequence of the death of the annuitant, the single amount must not exceed the present value (at the time it is paid) of the other payments that, because of the payment of that single amount, cease to be provided;

(*i*) it provides that no right under the contract may be surrendered, assigned, charged, anticipated or given as security; and

(*j*) it does not provide for any payment except as provided for in this definition;

“annuitant” means an individual who has acquired a contract for the constitution of an annuity from a licensed annuities provider;

“beneficiary”, under a contract for the constitution of an annuity, means an individual who has a right under the contract to receive a payment after the death of the annuitant or the annuitant's spouse.

## “CHAPTER II

### “AMOUNTS TO BE INCLUDED

“**965.0.39.** The aggregate of all amounts each of which is an amount received or deemed to have been received under paragraph *a* of section 965.0.44 by a taxpayer in a taxation year under an advanced life deferred annuity (other than an amount described in paragraph *f* or *g* of the definition of that expression in section 965.0.38) must be included in computing the taxpayer's income for the year.

**“965.0.40.** Where, as a result of the death of an individual, an amount is received by a taxpayer in a taxation year under an advanced life deferred annuity and the amount is described in paragraph *f* of the definition of that expression in section 965.0.38, the following rules apply:

(a) if the taxpayer is the spouse of the individual or is a child or grandchild of the individual who was, immediately before the death of the individual, financially dependent on the individual for support, the amount must be included in computing the taxpayer’s income for the year; and

(b) if the taxpayer is not a person described in paragraph *a*, the amount must be included in computing the individual’s income for the taxation year in which the individual died.

**“965.0.41.** The amount of a refund described in paragraph *g* of the definition of “advanced life deferred annuity” in section 965.0.38 that an annuitant received in accordance with subparagraph *i* of that paragraph *g* in a taxation year must be included in computing the annuitant’s income for the year.

### “CHAPTER III

#### “SPECIAL PROVISIONS

**“965.0.42.** Where an amount is paid as a refund in circumstances described in subparagraph *ii* of paragraph *g* of the definition of “advanced life deferred annuity” in section 965.0.38, the following rules apply:

(a) the amount must not, by reason only of that payment, be included in computing a taxpayer’s income under section 313.15; and

(b) no deduction may be made under any provision of this Act in computing a taxpayer’s income in respect of the amount.

**“965.0.43.** An amount is deemed to have been received at a particular time by a beneficiary, within the meaning of the second paragraph of section 646, of a deceased annuitant’s succession and not by the legal representative of the deceased annuitant, where

(a) the amount is described in paragraph *f* of the definition of “advanced life deferred annuity” in section 965.0.38;

(b) the amount was paid to the legal representative;

(c) the beneficiary is a person described in paragraph *a* of section 965.0.40;

(d) the beneficiary is entitled to the amount in full or partial satisfaction of the beneficiary’s rights as a beneficiary under the deceased annuitant’s succession; and

(e) the amount is designated jointly by the legal representative and the beneficiary in the prescribed form filed with the Minister.

**“965.0.44.** Where an amendment is made at any time to a contract and the effect of the amendment is that the conditions in the definition of “advanced life deferred annuity” in section 965.0.38 are no longer being met in its respect, the following rules apply:

(a) the annuitant under the contract immediately before that time is deemed to have received, at that time, an amount under an advanced life deferred annuity equal to the fair market value of the annuitant’s right in the contract at that time; and

(b) the annuitant is deemed to have acquired the annuitant’s right in the contract at that time at a cost equal to its fair market value at that time.”

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

**89.** (1) Section 1015 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(v) a payment from an advanced life deferred annuity.”

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

**90.** Section 1015.0.1 of the Act is amended by striking out “737.18.34,” in the portion before subparagraph *a* of the first paragraph.

**91.** (1) Section 1029.6.0.0.1 of the Act is amended 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, a qualified production, within the meaning of the first paragraph of section 1029.8.36.0.0.12.1, 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) Subsection 1 applies in respect of a financial contribution that a corporation receives, is entitled to receive or may reasonably expect to receive after 17 December 2021, except for a financial contribution covered by an agreement entered into with the corporation before 18 December 2021.

**92.** Section 1029.6.0.1 of the Act is amended by striking out subparagraph *c* of the first paragraph.

**93.** (1) Section 1029.6.0.1.7.1 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015 and in which a fiscal period of a partnership ends.

**94.** (1) Section 1029.6.0.1.8 of the Act is amended by replacing “II.6.0.2” by “II.6.0.3”.

(2) Subsection 1 has effect from 4 June 2021.

**95.** (1) Section 1029.6.0.6 of the Act is amended

(1) by replacing subparagraphs *b.5.0.3* and *b.5.0.4* of the fourth paragraph by the following subparagraphs:

“(b.5.0.3) the amount of \$411 mentioned in subparagraphs *i* and *ii* of subparagraph *a* of the second paragraph of section 1029.8.61.104;

“(b.5.0.4) the amounts of \$24,195 and \$39,350 mentioned in subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 1029.8.61.104;”;

(2) by replacing subparagraphs *c* to *d* of the fourth paragraph by the following subparagraphs:

“(c) the amount of \$11,081 mentioned in the definition of “eligible child” in section 1029.8.67;

“(c.1) the amounts of \$5,375, \$10,675 and \$14,605 mentioned in the definition of “qualified child care expense” in section 1029.8.67;

“(d) the amounts between \$21,555 and \$104,170 mentioned in section 1029.8.80;”;

(3) by striking out subparagraph *e* of the fourth paragraph;

(4) by inserting “, as they read for that taxation year,” after “of the fourth paragraph” in the fifth paragraph.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2023. In addition, section 1029.6.0.6 of the Act is to be read

(1) without reference to subparagraphs *b.5.0.3*, *b.5.0.4*, *c.1* and *d* of its fourth paragraph, where it applies to the taxation year 2021; and

(2) without reference to subparagraphs *b.5.0.3*, *b.5.0.4* and *c* to *d* of its fourth paragraph, where it applies to the taxation year 2022.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2022.

**96.** (1) Section 1029.6.0.7 of the Act is amended by replacing “*c.1* to *e*” in the first paragraph by “*c.1*, *d*”.

(2) Subsection 1 applies from the taxation year 2022.

**97.** Section 1029.8.21.17 of the Act is amended by replacing the definition of “eligible liaison and transfer service” in the first paragraph by the following definition:

““eligible liaison and transfer service” means a prescribed liaison and transfer product or service offered as part of a technology or knowledge transfer;”.

**98.** (1) Section 1029.8.36.10 of the Act is amended

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

**1029.8.36.10.** Where the assets of a corporation referred to in section 1029.8.36.5 or 1029.8.36.7 or of a partnership referred to in section 1029.8.36.6 or 1029.8.36.7.1 that are shown in the financial statements submitted to the shareholders of the corporation or members of the partnership, as the case may be, or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or its preceding fiscal period, as the case may be, or, where the corporation or partnership is in its first fiscal period, at the beginning of its first fiscal period, were less than \$75,000,000, the rate of “12%” mentioned in any of those sections 1029.8.36.5 to 1029.8.36.7.1 is to be replaced by the rate determined by the formula”;

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

“In the formula in the first paragraph, A is the greater of \$50,000,000 and

(a) when determining the rate for the purposes of section 1029.8.36.5 or 1029.8.36.7, the amount of the assets of the corporation determined as provided in this subdivision; or

(b) when determining the rate for the purposes of section 1029.8.36.6 or 1029.8.36.7.1, the amount of assets of the partnership determined as provided in this subdivision.”

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

**99.** (1) Section 1029.8.36.11 of the Act is replaced by the following section:

**“1029.8.36.11.** For the purposes of section 1029.8.36.10, in computing the assets of a corporation or a partnership at the time referred to in that section, the amount representing the surplus reassessment of its property and the amount of its incorporeal assets must be subtracted, to the extent that the amount indicated in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, all or part of an expenditure made in respect of incorporeal assets of a corporation or a partnership is deemed to be nil if all or the part of that expenditure consists

(a) in the case of a corporation or of a corporation that is a cooperative, of a share of its capital stock; or

(b) in the case of a partnership, of an interest in the partnership.”

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

**100.** (1) Section 1029.8.36.12 of the Act is replaced by the following section:

**“1029.8.36.12.** For the purposes of section 1029.8.36.10, the assets of a corporation or partnership that is associated in a taxation year or fiscal period, as the case may be, with one or more other corporations or partnerships is equal to the amount by which the aggregate of the assets of the corporation or partnership, as the case may be, and the assets of each corporation or partnership associated with it, as determined under sections 1029.8.36.10 and 1029.8.36.11, exceeds the aggregate of the amount of investments the corporations and partnerships own in each other and the balance of accounts between the corporations and partnerships.”

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

**101.** (1) Section 1029.8.36.15 of the Act is replaced by the following section:

**“1029.8.36.15.** For the purposes of sections 1029.8.36.10 to 1029.8.36.12, where a particular corporation referred to in section 1029.8.36.5 or 1029.8.36.7 or a particular partnership referred to in section 1029.8.36.6 or 1029.8.36.7.1, as the case may be, or a corporation or partnership associated with it reduces its assets by any transaction in a taxation year or fiscal period and, but for that reduction, the particular corporation or particular partnership would not be contemplated in section 1029.8.36.10, the assets are deemed not to have been so reduced unless the Minister decides otherwise.”

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

**102.** Section 1029.8.36.59.49 of the Act is amended

(1) by replacing “737.18.24” in the definition of “qualified corporation” by “1029.8.36.59.49.1”;

(2) by replacing “737.18.24” in paragraph *a* of the definition of “qualified partnership” by “1029.8.36.59.49.1”.

**103.** The Act is amended by inserting the following sections after section 1029.8.36.59.49:

**“1029.8.36.59.49.1.** The paid-up capital attributed to a corporation for a particular taxation year of the corporation is equal to

(a) where the corporation is not a member of an associated group, within the meaning of section 1029.8.36.59.49.3, in the particular year, its paid-up capital, determined in accordance with section 1029.8.36.59.49.2, for the taxation year preceding the particular year; or

(b) where the corporation is a member of an associated group in the particular year, the aggregate of all amounts each of which is its paid-up capital, determined in accordance with section 1029.8.36.59.49.2, for the taxation year preceding the particular year and the paid-up capital of each other member of the group, determined in accordance with that section 1029.8.36.59.49.2, for its last taxation year that ended before the beginning of the particular year.

For the purposes of subparagraph *a* of the first paragraph, where the particular year is the first fiscal period of the corporation, its paid-up capital is determined, in accordance with section 1029.8.36.59.49.2, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

For the purposes of subparagraph *b* of the first paragraph, where a member of the associated group, other than the corporation, has no taxation year ending before the beginning of the particular year, its paid-up capital is determined, in accordance with section 1029.8.36.59.49.2, on the basis of its financial statements prepared at the beginning of its first fiscal period in accordance with generally accepted accounting principles or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

**“1029.8.36.59.49.2.** For the purposes of this section and section 1029.8.36.59.49.1, the following rules apply:

(a) a corporation’s paid-up capital for a taxation year is equal to

i. in respect of a corporation, except a corporation that is an insurer within the meaning assigned by the Insurers Act (chapter A-32.1), its paid-up capital that would be determined for that year in accordance with Book III of Part IV if no reference were made to section 1138.2.6, or

ii. in respect of a corporation that is an insurer, within the meaning assigned by the Insurers Act, its paid-up capital that would be determined for that year in accordance with Title II of Book III of Part IV if it were a bank and if paragraph *a* of section 1140 were replaced by paragraph *a* of subsection 1 of section 1136;

(b) a business carried on by an individual who is a member of an associated group, within the meaning of section 1029.8.36.59.49.3, in a taxation year is deemed to be carried on by a corporation referred to in subparagraph i of paragraph *a* and a partnership or a trust which is a member of an associated group in a taxation year is deemed to be a corporation referred to in subparagraph i of paragraph *a*, the paid-up capital of which is determined in accordance with Title I of Book III of Part IV but without reference to paragraph *b.1.2* of section 1137 and any participating interest of which in the nature of capital stock or surplus is deemed to be referred to in paragraph *a* or *b* of subsection 1 of section 1136; and

(c) the interest of a member of an associated group in a taxation year in another member of that group is deemed to be an investment in shares and bonds of another corporation.

**“1029.8.36.59.49.3.** For the purposes of sections 1029.8.36.59.49.1 and 1029.8.36.59.49.2, an associated group, in a taxation year, means all the corporations that are associated with each other at any time in the year.

For the purposes of the first paragraph, the following rules apply:

(a) a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at that time by the individual;

(b) a partnership is deemed to be a corporation all the voting shares in the capital stock of which are owned at that time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time; and

(c) a trust is deemed to be a corporation all the voting shares in the capital stock of which



i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *c* referred to as the “distribution date”) and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) where such a beneficiary’s share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and where that time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) where subparagraph 1 does not apply and where that time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. where a beneficiary’s share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at that time by the beneficiary, except where subparagraph *i* applies and that time occurs before the distribution date,

iii. in any case where subparagraph *ii* does not apply, are owned at that time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, except where subparagraph *i* applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at that time by the person referred to in that section from whom property of the trust or property for which it was substituted was directly or indirectly received.”

**104.** Section 1029.8.36.59.58 of the Act is amended

(1) by replacing “737.18.24” in the definition of “qualified corporation” by “1029.8.36.59.49.1”;

(2) by replacing “737.18.24” in paragraph *a* of the definition of “qualified partnership” by “1029.8.36.59.49.1”.

**105.** Section 1029.8.36.72.82.13 of the Act is amended by replacing “seventh” in paragraph *c* of the definition of “salary or wages” in the first paragraph by “sixth”.

**106.** Section 1029.8.36.166.40 of the Act is amended by striking out the definition of “associated group” in the first paragraph.

**107.** Section 1029.8.36.166.41 of the Act is repealed.

**108.** Section 1029.8.36.166.42 of the Act is amended

(1) by replacing “737.18.24” in the portion of the definition of “unused portion of the tax credit” in the second paragraph before paragraph *a* by “1029.8.36.59.49.1”;

(2) by replacing “737.18.24” in subparagraph *b* of the fourth paragraph by “1029.8.36.59.49.1”.

**109.** Section 1029.8.36.166.43 of the Act is amended by replacing “737.18.24” in the portion of subparagraph *a* of the first paragraph before subparagraph *i* by “1029.8.36.59.49.1”.

**110.** (1) Section 1029.8.36.166.44 of the Act is amended, in the first paragraph,

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

“(a) if the paid-up capital attributed to the qualified partnership for the particular fiscal period, determined in accordance with section 1029.8.36.59.49.1 as if the partnership were a corporation whose taxation year corresponds to its fiscal period, is less than \$500,000,000, the total of”;

(2) by replacing all occurrences of “its share” in subparagraphs *a* and *b* by “the corporation’s share”.

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015. However, where section 1029.8.36.166.44 of the Act applies before 8 June 2022, it is to be read as if “1029.8.36.59.49.1” in the portion of subparagraph *a* of the first paragraph before subparagraph *i* were replaced by “737.18.24”.

**111.** (1) Section 1029.8.36.166.45 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) the lesser of \$500,000,000 and

i. for the purpose of determining the rate in relation to the portion of the corporation’s eligible expenses, in respect of the property, the paid-up capital attributed to the corporation for the year, determined in accordance with section 1029.8.36.59.49.1, or

ii. for the purpose of determining the rate in relation to the corporation’s share of the portion of the partnership’s eligible expenses, in respect of the property, the paid-up capital attributed to the partnership for the fiscal period

that ends in the year, determined in accordance with section 1029.8.36.59.49.1 as if the partnership were a corporation whose taxation year corresponds to its fiscal period.”

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015. However, where section 1029.8.36.166.45 of the Act applies before 8 June 2022, it is to be read as if “1029.8.36.59.49.1” in subparagraphs i and ii of subparagraph *b* of the second paragraph were replaced by “737.18.24”.

**112.** (1) Section 1029.8.36.166.45.1 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) the lesser of \$20,000,000 and

i. for the purpose of determining the rate in relation to the portion of the corporation’s eligible expenses, in respect of the property, the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, as it read before being repealed, or

ii. for the purpose of determining the rate in relation to the corporation’s share of the portion of the partnership’s eligible expenses, in respect of the property, the paid-up capital attributed to the partnership for the fiscal period that ends in the year, determined in accordance with section 737.18.24, as it read before being repealed, as if the partnership were a corporation whose taxation year corresponds to its fiscal period.”

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015 in respect of expenses incurred before 1 July 2015.

**113.** (1) Section 1029.8.36.166.45.2 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) the lesser of \$500,000,000 and

i. for the purpose of determining the rate in relation to the portion of the corporation’s eligible expenses, in respect of the property, the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24, as it read before being repealed, or

ii. for the purpose of determining the rate in relation to the corporation’s share of the portion of the partnership’s eligible expenses, in respect of the property, the paid-up capital attributed to the partnership for the fiscal period that ends in the year, determined in accordance with section 737.18.24, as it read before being repealed, as if the partnership were a corporation whose taxation year corresponds to its fiscal period.”

(2) Subsection 1 has effect from 16 August 2018 in respect of expenses incurred before 1 January 2020.

**114.** (1) Section 1029.8.36.166.60.29 of the Act is amended

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

“(b) the lesser of \$20,000,000 and

i. when determining the rate for the purposes of the first paragraph of section 1029.8.36.166.60.27, the corporation’s paid-up capital for the year, determined in accordance with section 1029.8.36.166.60.23, or

ii. when determining the rate for the purposes of the first paragraph of section 1029.8.36.166.60.28, the paid-up capital of the partnership of which the corporation is a member for its fiscal period that ends in the year, determined in accordance with section 1029.8.36.166.60.23 as if the partnership were a corporation whose taxation year corresponds to its fiscal period.”;

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

“(b) the lesser of \$50,000,000 and

i. when determining the rate for the purposes of the first paragraph of section 1029.8.36.166.60.27, the corporation’s paid-up capital for the year, determined in accordance with section 1029.8.36.166.60.23, or

ii. when determining the rate for the purposes of the first paragraph of section 1029.8.36.166.60.28, the paid-up capital of the partnership of which the corporation is a member for its fiscal period that ends in the year, determined in accordance with section 1029.8.36.166.60.23 as if the partnership were a corporation whose taxation year corresponds to its fiscal period.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 26 March 2015.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 17 March 2016.

**115.** Section 1029.8.36.166.62 of the Act is amended by striking out the fourth and fifth paragraphs.

**116.** (1) Section 1029.8.61.104 of the Act is amended, in the second paragraph,

(1) by replacing “\$203” in subparagraphs i and ii of subparagraph *a* by “\$411”;

(2) by replacing “\$22,885” in subparagraph i of subparagraph *b* by “\$24,195”;

(3) by replacing “\$37,225” in subparagraph ii of subparagraph *b* by “\$39,350”.

(2) Subsection 1 applies from the taxation year 2021. However, where section 1029.8.61.104 of the Act applies to the taxation year 2021, the second paragraph of that section is to be read as if

(1) “\$411” in subparagraphs i and ii of subparagraph *a* were replaced by “\$400”;

(2) “\$24,195” in subparagraph i of subparagraph *b* were replaced by “\$23,575”; and

(3) “\$39,350” in subparagraph ii of subparagraph *b* were replaced by “\$38,340”.

**117.** (1) Section 1029.8.66.1 of the Act is amended

(1) by replacing the portion of the definition of “eligible expenses” in the first paragraph before paragraph *a* by the following:

““eligible expenses” of an individual means the expenses paid by the individual after 31 December 2014 in respect of an eligible in vitro fertilization treatment or after 14 November 2021 in respect of an eligible artificial insemination treatment, if”;

(2) by replacing the portion of paragraph *b* of the definition of “eligible expenses” in the first paragraph before subparagraph i by the following:

“(b) where the expenses are incurred after 10 November 2015 and paid before 15 November 2021 in respect of an in vitro fertilization treatment,”;

(3) by replacing subparagraphs i and ii of paragraph *c* of the definition of “eligible expenses” in the first paragraph by the following subparagraphs:

“i. for an in vitro fertilization activity, or an artificial insemination activity, carried out in a centre for assisted procreation that holds a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01),

“ii. for an in vitro fertilization activity, or an artificial insemination activity, carried out in an establishment situated outside Québec, unless, where the individual or the person who is the other party to the parental project began in vitro fertilization activities in respect of that treatment after 31 December 2014 or artificial insemination activities in respect of that treatment after 14 November 2021, the person who began such activities was domiciled in Québec at the time the expenses were incurred,”;

(4) by replacing the portion of subparagraph iii of paragraph *c* of the definition of “eligible expenses” in the first paragraph before subparagraph 1 by the following:

“iii. for medications related to an in vitro fertilization activity or an artificial insemination activity that satisfy the following conditions:”;

(5) by replacing subparagraph iv of paragraph *c* of the definition of “eligible expenses” in the first paragraph by the following subparagraph:

“iv. for expenses related to an assessment referred to in section 10.2 of the Act respecting clinical and research activities relating to assisted procreation of the individual or of the person who is the other party to the parental project, where such an assessment allowed the in vitro fertilization treatment or the artificial insemination treatment, as the case may be, to be undertaken or continued,”;

(6) by replacing subparagraph vi of paragraph *c* of the definition of “eligible expenses” in the first paragraph by the following subparagraph:

“vi. for reasonable travel and lodging expenses of a particular person and, if the particular person cannot travel unassisted, of the person accompanying the particular person for participation in an in vitro fertilization treatment or an artificial insemination treatment, as the case may be, at a centre for assisted procreation described in subparagraph i that is situated in Québec, if a physician certifies that no such centre for assisted procreation exists in Québec within 200 kilometres of the locality, in Québec, where the particular person lives and, if such is the case, that the person is unable to travel unassisted;”;

(7) by replacing paragraph *b* of the definition of “eligible in vitro fertilization treatment” in the first paragraph by the following paragraph:

“(b) a single embryo or, in accordance with the decision of a physician who has considered the quality of the embryos, a maximum of two embryos, in the case of a woman 37 years of age or over, are transferred into the woman after 10 November 2015 and before 15 November 2021; or”;

(8) by adding the following paragraph at the end of the definition of “eligible in vitro fertilization treatment” in the first paragraph:

“(c) a single embryo or, in accordance with the decision of a physician who acts in accordance with the guidelines provided for in section 10 of the Act respecting clinical and research activities relating to assisted procreation, a maximum of two embryos, are transferred into a woman after 14 November 2021;”;

(9) by inserting the following definition in alphabetical order in the first paragraph:

““eligible artificial insemination treatment” means an artificial insemination treatment in respect of which no cost for artificial insemination activities is paid on behalf of a person participating in the treatment, or for which the person may not be reimbursed, by the administrator of a universal health insurance plan;”;

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

“For the purposes of subparagraphs i and vi of paragraph c of the definition of “eligible expenses” in the first paragraph, where an artificial insemination activity is carried out in Québec, at any time before 11 March 2022, in a centre for assisted procreation that does not, at that time, hold a licence issued in accordance with the Act respecting clinical and research activities relating to assisted procreation, the activity is deemed to be carried out in a centre for assisted procreation that holds such a licence, if the centre was in operation on 11 March 2021 and was not required, before that date, to hold such a licence to carry out the activity.”;

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

“For the purposes of subparagraph ii of paragraph c of the definition of “eligible expenses” in the first paragraph, the following rules apply:

(a) a person is considered to have begun in vitro fertilization activities if

i. the person herself has received services required to retrieve eggs or ovarian tissue, or

ii. the person participating with her in the assisted procreation has received, as applicable, services required to retrieve sperm by means of medical intervention or services required to retrieve eggs or ovarian tissue; and

(b) a person is considered to have begun artificial insemination activities if the person herself or the person participating with her in the artificial insemination has received services required for intrauterine insemination.”

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

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

(1) by replacing “\$10,482” in the definition of “eligible child” by “\$11,081”;

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

“(b) the total of the product obtained when \$14,605 is multiplied by the number of eligible children of the individual for the year each of whom is a

person described in section 1029.8.76 and in respect of whom child care expenses referred to in paragraph *a* were incurred, the product obtained when \$10,675 is multiplied by the number of eligible children of the individual for the year each of whom is under seven years of age on 31 December of that year, or would have been had the child then been living, and in respect of whom such expenses were incurred, and the product obtained when \$5,375 is multiplied by the number of all other eligible children of the individual for the year in respect of whom such expenses were incurred;”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2022.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2021. However, where section 1029.8.67 of the Act applies to the taxation year 2021, paragraph *b* of the definition of “qualified child care expense” is to be read as if “\$14,605”, “\$10,675” and “\$5,375” were replaced by “\$14,230”, “\$10,400” and “\$5,235”, respectively.

**119.** (1) Section 1029.8.80 of the Act is replaced by the following section:

**“1029.8.80.** The percentage to which the first paragraph of each of sections 1029.8.79 and 1029.8.80.2 refers in respect of an individual for a taxation year is

(*a*) 78%, if the individual’s family income for the year does not exceed \$21,555;

(*b*) 75%, if the individual’s family income for the year exceeds \$21,555 but does not exceed \$38,010;

(*c*) 74%, if the individual’s family income for the year exceeds \$38,010 but does not exceed \$39,415;

(*d*) 73%, if the individual’s family income for the year exceeds \$39,415 but does not exceed \$40,830;

(*e*) 72%, if the individual’s family income for the year exceeds \$40,830 but does not exceed \$42,220;

(*f*) 71%, if the individual’s family income for the year exceeds \$42,220 but does not exceed \$43,635;

(*g*) 70%, if the individual’s family income for the year exceeds \$43,635 but does not exceed \$104,170; or

(*h*) 67%, if the individual’s family income for the year exceeds \$104,170.”



(2) Subsection 1 applies from the taxation year 2021, except where it replaces the portion of section 1029.8.80 of the Act before paragraph *a*, in which case it applies from the taxation year 2022. However, where that section 1029.8.80 applies to the taxation year 2021, paragraphs *a* to *h* are to be read as follows:

“(a) 78%, if the individual’s family income for the year does not exceed \$21,000;

“(b) 75%, if the individual’s family income for the year exceeds \$21,000 but does not exceed \$37,030;

“(c) 74%, if the individual’s family income for the year exceeds \$37,030 but does not exceed \$38,400;

“(d) 73%, if the individual’s family income for the year exceeds \$38,400 but does not exceed \$39,780;

“(e) 72%, if the individual’s family income for the year exceeds \$39,780 but does not exceed \$41,135;

“(f) 71%, if the individual’s family income for the year exceeds \$41,135 but does not exceed \$42,515;

“(g) 70%, if the individual’s family income for the year exceeds \$42,515 but does not exceed \$101,490; or

“(h) 67%, if the individual’s family income for the year exceeds \$101,490.”

**120.** (1) Section 1029.8.80.2 of the Act is amended by replacing “1029.8.80.3” in the portion before subparagraph *a* of the first paragraph by “1029.8.80”.

(2) Subsection 1 applies from the taxation year 2022.

**121.** (1) Section 1029.8.80.3 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2022.

**122.** (1) The Act is amended by inserting the following division after section 1029.8.116.40:

**“DIVISION II.17.4**

**“CREDIT GRANTING A ONE-TIME AMOUNT TO MITIGATE THE INCREASE IN THE COST OF LIVING**

**“1029.8.116.41.** In this division,

“eligible individual” means an individual, other than an excluded individual, who, at the end of 31 December 2021,

(a) is either 18 years of age or over, or an emancipated minor or a minor who is the father or mother of a child with whom the minor resides; and

(b) is, as the case may be,

i. a Canadian citizen,

ii. a permanent resident within the meaning of subsection 1 of section 2 of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27),

iii. a temporary resident or the holder of a temporary resident permit, within the meaning of the Immigration and Refugee Protection Act, who was resident in Canada during the 18-month period preceding that time, or

iv. a protected person within the meaning of the Immigration and Refugee Protection Act;

“excluded individual” means either

(a) a person who is exempt from tax for the taxation year 2021 under section 982 or 983 or any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002); or

(b) a person who, at the end of the taxation year 2021, is confined to a prison or a similar institution and has been so confined in the year for one or more periods totalling more than 183 days.

For the purposes of paragraph *b* of the definition of “excluded individual” in the first paragraph, a person who has been allowed, in the taxation year 2021, to be temporarily absent from a prison or similar institution to which the person has been confined is deemed to be confined to that prison or similar institution during each day of the year during which the person has been so allowed to be temporarily absent.

**1029.8.116.42.** An eligible individual who is resident in Québec at the end of 31 December of the taxation year 2021 and who files for that year a fiscal return under section 1000 is deemed to have paid to the Minister, on the eligible individual’s balance-due day for that year, on account of the eligible individual’s tax payable under this Part for that year, an amount equal to the amount determined by the formula

$A - B.$

In the formula in the first paragraph,

(a) *A* is an amount of \$500; and

(b) B is 10% of the amount by which the eligible individual's income for the year exceeds \$100,000.

**“1029.8.116.43.** Despite section 1052, no interest is payable to an individual on an amount that is refunded to, or applied to another liability of, the individual and that arises because of section 1029.8.116.42.”

(2) Subsection 1 applies to the taxation year 2021.

**123.** Section 1038 of the Act is amended by striking out the fifth and sixth paragraphs.

**124.** Section 1050 of the Act is replaced by the following section:

**“1050.** Where a contestation is filed or an appeal is initiated under the Tax Administration Act (chapter A-6.002) and the contestation or appeal pertains to a penalty, the burden of establishing the facts referred to in sections 1049 to 1049.34 is on the Minister.”

**125.** (1) Section 1079.8.1 of the Act is amended, in the second paragraph,

(1) by inserting the following subparagraph before subparagraph *b*:

“(a.1) any request related to the payment to a taxpayer of an amount the taxpayer is deemed to have paid to the Minister on account of the taxpayer's tax payable under this Part for a taxation year;”;

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

“(c) any request related to the review of a fiscal return of a taxpayer for a taxation year following its filing under this Act; and”.

(2) Subsection 1 applies in respect of a request for which the time limit for filing an information return in the prescribed form containing prescribed information, in relation to the amount deemed to be paid, expires after 17 December 2021.

**126.** Section 1079.8.37 of the Act is amended by inserting “by” after “prescribed”.

**127.** Section 1089 of the Act is amended

(1) in subparagraphs *a* and *g* of the first paragraph,

(a) by striking out “an individual referred to in section 737.16.1;”;

(b) by replacing “sections 737.16.1,” by “sections”;

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

“However, the income earned in Québec for a taxation year by an individual who is a foreign specialist, within the meaning of section 737.18.6, who is an eligible individual, within the meaning of section 737.22.0.9, or who is described in section 66 of the Act respecting international financial centres (chapter C-8.3) is the amount by which the particular amount that is determined in respect of the individual for the year under the first paragraph exceeds the aggregate of”;

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

(4) by striking out the third paragraph.

**128.** Section 1090 of the Act is amended

(1) in subparagraphs *a* and *g* of the first paragraph,

(a) by striking out “an individual referred to in section 737.16.1.”;

(b) by replacing “sections 737.16.1,” by “sections”;

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

“However, the income earned in Canada for a taxation year by an individual who is a foreign specialist, within the meaning of section 737.18.6, who is an eligible individual, within the meaning of section 737.22.0.9, or who is described in section 66 of the Act respecting international financial centres (chapter C-8.3) is the amount by which the particular amount that is determined in respect of the individual for the year under the first paragraph exceeds the aggregate of”;

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

(4) by striking out the third paragraph.

**129.** Section 1091 of the Act is amended

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

“(c) where all or substantially all of the individual’s income for the year, as determined under section 28, is included in computing the individual’s taxable income earned in Canada for the year, determined with reference to the second paragraph, such of the other deductions from income, except the deductions described in sections 737.16, 737.18.10, 737.21, 737.22.0.0.3, 737.22.0.0.7,

737.22.0.3, 737.22.0.4.7, 737.22.0.7, 737.22.0.10 and 737.22.0.13, permitted for the purpose of computing the individual's taxable income as may reasonably be considered wholly applicable.”;

(2) by replacing “second, third and fourth” in the second paragraph by “second and third”.

**130.** (1) The Act is amended by inserting the following section after section 1120:

**“1120.0.0.1.** Where an amount (in this section referred to as the “allocated amount”) is paid or became payable to a beneficiary, in a taxation year, by a trust that is a mutual fund trust throughout the year, for the redemption of a unit of the trust that is owned by the beneficiary and where the beneficiary's proceeds from the disposition of the unit do not include the allocated amount, in computing the trust's income for the year no deduction may be made in respect of

(a) the portion of the allocated amount that would be, but for paragraph *a* of section 657, an amount paid out of the income (other than taxable capital gains) of the trust; and

(b) the portion of the allocated amount determined by the formula

$$A - 0.5 (B + C - D).$$

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

(a) *A* is the portion of the allocated amount that would be, but for paragraph *a* of section 657, an amount paid out of the taxable capital gains of the trust;

(b) *B* is the beneficiary's proceeds from the disposition of the unit on the redemption;

(c) *C* is the allocated amount; and

(d) *D* is the amount determined by the trustee to be the beneficiary's cost amount of the unit, the trustee being required to use reasonable efforts to obtain the information required to determine the cost amount.”

(2) Subsection 1 applies to a taxation year that begins after 18 March 2019. However, where section 1120.0.0.1 of the Act applies to a taxation year of a mutual fund trust that begins before 16 December 2021, it is to be read without reference to subparagraph *b* of the first paragraph if, in the taxation year, the units of the trust are

(1) listed on a designated stock exchange in Canada; and

(2) in continuous distribution.

**131.** Section 1129.0.9.1.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the partnership referred to in any of sections 1129.0.3, 1129.0.5, 1129.0.7 and 1129.0.9, in the case of tax paid under that section; or”.

**132.** Section 1129.40.1 of the Act is replaced by the following section:

“**1129.40.1.** For the purposes of Part I, except Division II.5.1 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a taxpayer to the Minister under section 1129.39, in relation to a qualified expenditure incurred by the taxpayer, is deemed to be an amount of assistance repaid at that time by the taxpayer, in respect of the expenditure, pursuant to a legal obligation; and

(b) the tax paid at any time by a taxpayer to the Minister under section 1129.39 or 1129.40, in relation to a qualified expenditure incurred by the partnership referred to in that section, is deemed to be an amount of assistance repaid at that time by the partnership in respect of the expenditure, pursuant to a legal obligation.”

**133.** Section 1129.41.0.3 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**134.** Section 1129.41.0.4 of the Act is replaced by the following section:

“**1129.41.0.4.** For the purposes of Part I, except Division II.5.1.1 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.41.0.2, in relation to an eligible training expenditure, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the expenditure, pursuant to a legal obligation; and

(b) the tax paid at any time by a corporation to the Minister under section 1129.41.0.3, in relation to an eligible training expenditure, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenditure, pursuant to a legal obligation.”

**135.** Section 1129.41.0.8 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**136.** Section 1129.41.0.9 of the Act is replaced by the following section:

“**1129.41.0.9.** For the purposes of Part I, except Division II.5.1.2 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.41.0.7, in relation to an eligible training expenditure, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the expenditure, pursuant to a legal obligation; and

(b) the tax paid at any time by a corporation to the Minister under section 1129.41.0.8, in relation to an eligible training expenditure, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenditure, pursuant to a legal obligation.”

**137.** Section 1129.44.2.1 of the Act is replaced by the following section:

**“1129.44.2.1.** For the purposes of Part I, except Division II.6.2 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.43 or 1129.44.1, in relation to an expenditure or wages, as the case may be, incurred by the corporation, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the expenditure or wages, pursuant to a legal obligation; and

(b) the tax paid at any time by a corporation to the Minister under section 1129.44 or 1129.44.2, in relation to an expenditure or wages, as the case may be, incurred by the partnership referred to in that section, is deemed to be an amount of assistance repaid at that time by the partnership, in respect of the expenditure or wages, pursuant to a legal obligation.”

**138.** Section 1129.45.0.3 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**139.** Section 1129.45.0.4 of the Act is replaced by the following section:

**“1129.45.0.4.** For the purposes of Part I, the following rules are taken into account:

(a) the tax paid at any time by a taxpayer to the Minister under section 1129.45.0.2, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time by the taxpayer, in respect of the expenses, pursuant to a legal obligation; and

(b) the tax paid at any time by a taxpayer to the Minister under section 1129.45.0.3, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenses, pursuant to a legal obligation.”

**140.** Section 1129.45.0.8 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**141.** Section 1129.45.0.9 of the Act is replaced by the following section:

**“1129.45.0.9.** For the purposes of Part I, except Division II.6.4.2.1 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a taxpayer to the Minister under section 1129.45.0.7, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time by the taxpayer, in respect of the expenses, pursuant to a legal obligation; and

(b) the tax paid at any time by a taxpayer to the Minister under section 1129.45.0.8, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenses, pursuant to a legal obligation.”

**142.** Section 1129.45.3.5.3 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**143.** Section 1129.45.3.5.9 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**144.** Section 1129.45.20 of the Act is replaced by the following section:

**“1129.45.20.** For the purposes of Part I, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.45.18, in relation to a qualified solicitation expenditure, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the expenditure, pursuant to a legal obligation; and

(b) the tax paid at any time by a taxpayer to the Minister under section 1129.45.19, in relation to a qualified solicitation expenditure, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenditure, pursuant to a legal obligation.”

**145.** Section 1129.45.25 of the Act is replaced by the following section:

**“1129.45.25.** For the purposes of Part I, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.45.23, in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the wages, pursuant to a legal obligation; and



(b) the tax paid at any time by a taxpayer to the Minister under section 1129.45.24, in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the wages, pursuant to a legal obligation.”

**146.** Section 1129.45.30 of the Act is replaced by the following section:

**“1129.45.30.** For the purposes of Part I, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.45.28, in relation to a qualified solicitation expenditure, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the expenditure, pursuant to a legal obligation; and

(b) the tax paid at any time by a taxpayer to the Minister under section 1129.45.29, in relation to a qualified solicitation expenditure, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenditure, pursuant to a legal obligation.”

**147.** Section 1129.45.41.14 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**148.** Section 1129.45.41.18.3 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**149.** Section 1129.45.41.18.10 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**150.** Section 1129.45.44 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**151.** Section 1129.45.44.1 of the Act is replaced by the following section:

**“1129.45.44.1.** For the purposes of Part I, except Division II.6.15 of Chapter III.1 of Title III of Book IX, the following rules are taken into account:

(a) the tax paid at any time by a corporation to the Minister under section 1129.45.43, in relation to eligible expenses incurred after 12 June 2003, is deemed to be an amount of assistance repaid at that time by the corporation, in respect of the expenses, pursuant to a legal obligation; and

(b) the tax paid at any time by a corporation to the Minister under section 1129.45.44, in relation to eligible expenses incurred after 12 June 2003, is deemed to be an amount of assistance repaid at that time by the partnership referred to in that section in respect of the expenses, pursuant to a legal obligation.”

**152.** Sections 1138.2.3 to 1138.2.4 of the Act are repealed.

**153.** Section 1175.19.2 of the Act is amended by striking out “, otherwise determined,” in subparagraph *b* of the third paragraph.

**154.** (1) Section 1175.39 of the Act is replaced by the following section:

**“1175.39.** The following operators are exempt from the public utility tax for a particular calendar year:

(a) a municipality; and

(b) a corporation all of the shares of the capital stock of which, or a partnership all of the interests in which, are held, throughout its last fiscal period that ended in the calendar year that precedes the particular calendar year, by

i. a municipality,

ii. a corporation all of the shares of the capital stock of which are held, directly or indirectly through one or more corporations or partnerships, by a municipality, or

iii. a partnership all of the interests in which are held, directly or indirectly through one or more corporations or partnerships, by a municipality.”

(2) Subsection 1 applies from the calendar year 2005.

(3) For the purpose of determining the refund to which a corporation or a partnership may be entitled, because of the application of subsections 1 and 2, for a calendar year in respect of which the corporation or partnership paid a public utility tax before 18 December 2021, section 1051 of the Act is to be read as follows:

**“1051.** Where an operator has filed a fiscal return for a calendar year and has paid as a public utility tax, interest or a penalty for that year an amount greater than the amount that was exigible, the Minister may refund the overpayment to the operator if application is made for it by the operator on or before 30 June 2022.”

(4) For the purpose of determining an amount of interest payable on an amount owed, because of the application of subsection 3, to a corporation or a partnership for a calendar year in respect of which the corporation or partnership paid a public utility tax before 18 December 2021, section 1052 of the Act is to be read as follows:

**“1052.** Where the amount of an overpayment by an operator is refunded to, or applied to another liability of, the operator, interest thereon shall be paid to the operator for the period ending on the day the overpayment is refunded or applied, and beginning on the date on which an application for a refund is received by the Minister.”

(5) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part VI.4 of the Act, make any assessments of an operator’s public utility tax, interest and penalties as are necessary for any calendar year to give effect to this section.

**155.** (1) Section 1175.40 of the Act is amended

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

“An operator, other than a municipality, that is exempt from the payment of tax under this Part shall, for each calendar year for which such tax would otherwise be payable, file with the Minister, in the prescribed form, without notice or demand, a fiscal return containing prescribed information.”;

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

“(a) in the case of an operator that is a corporation or a partnership, by the corporation or partnership, as the case may be, or on its behalf, within six months after the end of the operator’s last fiscal period that ends in the preceding calendar year;

“(b) in the case of an operator that is a succession or a trust, by the liquidator of the succession, the executor or the trustee, as the case may be, within 90 days after the end of the operator’s last fiscal period that ends in the preceding calendar year; and”;

(3) by replacing “of the first” in the third paragraph by “of the third”;

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

“If the documents are not filed in accordance with the first, second or third paragraph, they must be filed by the person who is required by notice in writing from the Minister to file the documents, within such reasonable time as the notice specifies.”

(2) Subsection 1 applies from the calendar year 2022.

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN  
FISCAL MEASURES

**156.** Section 38 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by inserting “by” after “prescribed”.

**157.** Section 1.1 of Schedule A to the Act is amended by striking out paragraph 2.

**158.** Chapter III of Schedule A to the Act, comprising sections 3.1 to 3.6, is repealed.

**159.** Section 1.1 of Schedule E to the Act is amended by striking out paragraph 4.

**160.** Section 3.1 of Schedule E to the Act is amended

(1) by replacing the portion of the definition of “eligible employer” in the first paragraph before paragraph 1 by the following:

““eligible employer” means a corporation operating a business that is recognized as an international financial centre, according to the following documents that were issued in its respect;”;

(2) by replacing paragraph 2 of the definition of “eligible employer” in the first paragraph by the following paragraph:

“(2) the business certificate for the taxation year of the corporation for which this definition is applied;”;

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

“For the purposes of the definition of “eligible employer” in the first paragraph, the following presumptions apply to a corporation in respect of the qualification certificate or the certificate issued to it and referred to in that definition;”;

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

“(b) the corporation is deemed to hold, in respect of the business to which the qualification certificate relates, for the taxation year in which it was revoked, a valid business certificate for the period corresponding to the part of that year that ends on that date of issue; and”;

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

“(2) a revoked certificate is deemed to be valid for the whole taxation year for which it had been issued.”

**161.** Section 3.6 of Schedule E to the Act is amended by striking out “, or the qualification certificate referred to in section 14 of the Act respecting international financial centres,” in paragraph 1.

**162.** Section 3.9 of Schedule E to the Act is replaced by the following section:

“**3.9.** The effective date of the revocation of a specialist qualification certificate may not precede the date of the notice of revocation by more than four years. The same applies in the case of the revocation of a specialist certificate.”

**163.** Section 3.10 of Schedule E to the Act is replaced by the following section:

“**3.10.** The Minister may, before issuing a specialist qualification certificate or certificate, or before revoking such a document, obtain the advice of CFI Montréal—Centre Financier International or of any other body pursuing similar objectives.”

**164.** Chapter V of Schedule E to the Act, comprising sections 5.1 to 5.6, is repealed.

**165.** Section 3.10 of Schedule H to the Act is amended by replacing all occurrences of “show” and “shown” in the first paragraph by “exploit” and “exploited”, respectively.

#### ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

**166.** Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended, in the first paragraph,

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

““exemption period” of an eligible employer means the five-year period that begins at the beginning of the eligible employer’s first taxation year;”;

(2) by striking out paragraph *a* of the definition of “wages”;

(3) by striking out the definition of “qualified corporation”.

**167.** Section 34 of the Act is amended

- (1) by striking out the sixth paragraph;
- (2) by striking out subparagraph *e* of the seventh paragraph;
- (3) by replacing “seventh” in the eighth paragraph and the portion of the ninth paragraph before subparagraph *a* by “sixth”;
- (4) by replacing “ninth” in the portion of the tenth paragraph before subparagraph *a* by “eighth”;
- (5) by replacing “seventh” in subparagraphs *a* and *b* of the tenth paragraph by “sixth”;
- (6) by striking out the eleventh paragraph;
- (7) by replacing “seventh” in the twelfth paragraph by “sixth”.

**168.** Section 34.0.0.0.3 of the Act is amended by striking out the third and fourth paragraphs.

**169.** Section 34.0.1 of the Act is amended by replacing “fifth, sixth and seventh” in the portion before paragraph *a* by “fifth and sixth”.

**170.** Sections 34.1.0.1 and 34.1.0.2 of the Act are repealed.

**171.** Section 34.1.0.3 of the Act is amended by replacing “seventh” in the first paragraph and in subparagraph *b* of the second paragraph by “sixth”.

**172.** Section 34.1.4 of the Act is amended

- (1) by striking out “311.2,” in subparagraph 3 of subparagraph iv of paragraph *a*;
- (2) by replacing “section 311.1 or 311.2” in subparagraph 1 of subparagraph ii of paragraph *b* by “section 311.1”;
- (3) by striking out “, 926” in subparagraph 3 of subparagraph ii of paragraph *b*;
- (4) by replacing “section 961.20 or 961.21” in subparagraph 6 of subparagraph ii of paragraph *b* by “section 961.21”;
- (5) by striking out subparagraph iv.2 of paragraph *b*.

**173.** Section 34.1.5 of the Act is amended by striking out paragraph *c*.

**174.** Section 37.1 of the Act is amended by replacing “whole percentage point or, if equidistant from two percentage points” by “1/100th of a percent or, if equidistant from two 1/100th of a percent” in the following provisions:

- paragraphs *a* and *b* of the definition of “average contribution rate”;
- paragraph *b* and subparagraphs *i* and *ii* of paragraph *c* of the definition of “contribution rate”.

**175.** (1) Section 37.4 of the Act is amended, in subparagraph *a* of the first paragraph,

- (1) by replacing subparagraphs *i* to *iv* by the following subparagraphs:
- “*i.* \$16,940 where, for the year, the individual has no eligible spouse and no dependent child,
  - “*ii.* \$27,460 where, for the year, the individual has no eligible spouse but has one dependent child,
  - “*iii.* \$31,035 where, for the year, the individual has no eligible spouse but has more than one dependent child,
  - “*iv.* \$27,460 where, for the year, the individual has an eligible spouse but has no dependent child, and”;

(2) by replacing subparagraphs 1 and 2 of subparagraph *v* by the following subparagraphs:

- “(1) \$31,035 where the individual has one dependent child for the year, or
- “(2) \$34,335 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2021.

**176.** Section 37.6 of the Act is amended by replacing subparagraph *i* of subparagraph *d* of the second paragraph by the following subparagraph:

- “*i.* the average contribution rate applicable for the year in respect of this subparagraph, if the individual has an eligible spouse for the year; or”.

## ACT RESPECTING THE QUÉBEC PENSION PLAN

**177.** (1) Section 59 of the Act respecting the Québec Pension Plan (chapter R-9) is amended

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

“For the purposes of the regulations made under this section, the Minister shall draw up Tables A and B determining the amount to be deducted from a remuneration paid to an employee during a particular period on account of the base contribution and the first additional contribution. In addition, the Minister shall draw up Table C determining the amount to be deducted from a remuneration paid to an employee during a particular period on account of the second additional contribution. The Minister shall post the tables on the Revenu Québec website.”;

(2) by replacing “and B” in the fourth paragraph by “, B and C”.

(2) Subsection 1 applies in respect of a year subsequent to the year 2023.

## ACT RESPECTING THE QUÉBEC SALES TAX

**178.** (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

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

““virtual payment instrument” means property that is a digital representation of value, that functions as a medium of exchange and that only exists at a digital address of a publicly distributed ledger, other than property that

(1) confers a right, whether immediate or future and whether absolute or contingent, to be exchanged or redeemed for money or specific property or services or to be converted into money or specific property or services;

(2) is primarily for use within, or as part of, a gaming platform, an affinity or rewards program or a similar platform or program; or

(3) is prescribed property;”;

(2) by inserting the following paragraph after paragraph 6 of the definition of “financial instrument”:

“(6.1) a virtual payment instrument;”;



(3) by replacing paragraph 3 of the definition of “plan member” by the following paragraph:

“(3) in any other case, the deferred profit sharing plan, the employee benefit plan, the employee trust, the profit sharing plan, the registered education savings plan, the registered supplementary unemployment benefit plan or the retirement compensation arrangement, within the meaning assigned to those expressions by section 1 of the Taxation Act, as the case may be, that governs the investment plan;”;

(4) by inserting the following paragraph after paragraph 3 of the definition of “investment plan”:

“(3.1) an investment limited partnership; and”;

(5) by replacing paragraph 8 of the definition of “distributed investment plan” by the following paragraph:

“(8) a unit trust within the meaning of section 1 of the Taxation Act that is not a trust described in any of subparagraphs *a* to *h*, *k* and *l* of paragraph 1 of the definition of “investment plan”; or”;

(6) by adding the following paragraph at the end of the definition of “distributed investment plan”:

“(9) an investment limited partnership;”;

(7) by replacing the definition of “provincial investment plan” by the following definition:

““provincial investment plan” for a particular province at any time means an investment plan that

(1) is at that time a financial institution described in the definition of “provincial investment plan” in the first paragraph of section 433.15.1, the units of which may, under the laws of Canada or a province, be sold only in the particular province;

(2) is at that time a stratified investment plan, all the series of which are provincial series for the particular province; or

(3) meets the following conditions:

(a) it has, throughout the taxation year in which its fiscal year that includes that time ends, a permanent establishment in the particular province, as determined in accordance with the first paragraph of section 433.15.3, and

(b) it does not have, throughout that taxation year, a permanent establishment in a province other than the particular province, as determined in accordance with the first paragraph of section 433.15.3;”;

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

““provincial stratified investment plan” means a stratified investment plan (other than a provincial investment plan) with one or more provincial series;”;

(9) by adding the following paragraph at the end of the definition of “series”:

“(3) in respect of a partnership, a class of units of the partnership;”;

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

““investment limited partnership” means a limited partnership, the primary purpose of which is to invest funds in property consisting primarily of financial instruments, if

(1) the limited partnership is, or forms part of an arrangement or structure that is, represented or promoted as a hedge fund, investment limited partnership, mutual fund, private equity fund, venture capital fund or other similar collective investment vehicle; or

(2) the total value of all shares in the limited partnership held by listed financial institutions is 50% or more of the total value of all shares in the limited partnership;”;

(11) by inserting the following paragraphs after paragraph 4 of the definition of “unit”:

“(4.1) in respect of a partnership, a person’s share in the partnership;

“(4.2) in respect of a series of a partnership, a unit of the partnership of that series; and”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 18 May 2019.

(3) Paragraph 3 of subsection 1 applies in respect of a reporting period of a person that begins after 21 July 2016.

(4) Paragraph 3 of subsection 1 also applies in respect of any reporting period of a person that begins after 31 December 2012 and before 22 July 2016 (such a period being referred to in this subsection and subsection 5 as a “specified reporting period”), if

(1) the person was a trust governed by a registered education savings plan, within the meaning of section 1 of the Taxation Act (chapter I-3), throughout those specified reporting periods;

(2) for each of those specified reporting periods, either

(a) the person, or a manager of the person, within the meaning of the first paragraph of section 433.15.1 of the Act respecting the Québec sales tax, reported in the return for the specified reporting period an amount on account of net tax that was determined as though

i. the person were a selected listed financial institution throughout the specified reporting period; and

ii. section 35 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applied in respect of the specified reporting period; or

(b) a manager of the person reported in the return for the manager's reporting period that ends in the specified reporting period an amount on account of net tax that was determined as though

i. the person were a selected listed financial institution throughout the specified reporting period;

ii. section 35 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations applied in respect of the specified reporting period; and

iii. a joint election referred to in the first or second paragraph of section 433.22 of the Act respecting the Québec sales tax and made by the manager and the person were in effect throughout the specified reporting period; and

(3) the person makes either of the following elections:

(a) a valid election under subparagraph iii of paragraph *b* of subsection 1 of section 41 of the Regulations Amending Various GST/HST Regulations, No. 11 (SOR/2019-59) in respect of those specified reporting periods; or

(b) where the person is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the election described in subsection 5.

(5) The election to which subparagraph *b* of paragraph 3 of subsection 4 refers is the election to apply paragraph 3 of subsection 1 of this section, paragraphs 4 and 7 of subsection 1 of section 203 and subsection 1 of section 210 of this Act, and section 20 of the Regulations Amending Various GST/HST Regulations, No. 11 to the specified reporting periods. The election must

(1) be made in a document in the form and containing the information determined by the Minister of Revenue; and

(2) be filed with the Minister of Revenue, in the manner determined by the Minister of Revenue, on or before 8 June 2023 or on any later date that the Minister of Revenue may determine.

(6) For the purposes of subsection 4, the rules set out in subsection 6 of section 203 apply.

(7) Paragraph 4 of subsection 1 applies in respect of

(1) a taxation year of a person that begins after 31 December 2018; or

(2) a taxation year of a person that begins in 2018 if the person made a valid election under paragraph *b* of subsection 2 of section 43 of the Budget Implementation Act, 2018, No. 2 (Statutes of Canada, 2018, chapter 27).

(8) Where a person makes an election under paragraph 2 of subsection 7, any reference to “2018” and “2019” in section 458.5.4 of the Act respecting the Québec sales tax, enacted by section 212 of this Act, is to be read as a reference to “2017” and “2018”, respectively, for the purpose of applying that section 458.5.4 in relation to the person.

(9) Paragraph 5 of subsection 1 has effect from 1 January 2013.

(10) Paragraph 6 of subsection 1 applies in respect of a reporting period of a person that begins

(1) after 31 December 2018; or

(2) in 2018 if the person is a listed financial institution throughout the reporting period of the person that includes 1 January 2018.

(11) Paragraphs 7 and 8 of subsection 1 have effect from 23 July 2016.

(12) Paragraphs 9 to 11 of subsection 1 have effect from 8 September 2017.

**179.** (1) Section 11.3 of the Act is repealed.

(2) Subsection 1 has effect from 23 July 2016.

**180.** (1) The Act is amended by inserting the following section after section 12.1:

**“12.2.** Subject to section 12, an investment limited partnership is deemed not to be resident in Québec at any time if, at that time, the total value of all shares in the investment limited partnership held by members of the investment limited partnership that are not resident in Québec (other than prescribed members) is 95% or more of the total value of all shares in the investment limited partnership.”

(2) Subsection 1 has effect from 8 September 2017.

**181.** (1) Section 17 of the Act is amended by adding the following subparagraph at the end of the fourth paragraph:

“(7) corporeal property that a person, that is a provincial investment plan as regards Québec or a provincial stratified investment plan, brings into Québec, that comes from Canada outside Québec, other than a road vehicle that must be registered under the Highway Safety Code as a consequence of an application by the person, and, where the person is a provincial stratified investment plan, that the person brings into Québec for consumption, use or supply in the course of activities relating to one or more provincial series of the person as regards Québec.”

(2) Subsection 1 applies in respect of the bringing into Québec of corporeal property after 22 July 2016.

**182.** (1) Section 18.0.1.1 of the Act is amended

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

“**18.0.1.1.** Subject to the sixth paragraph, every person that is the recipient of a taxable supply of property or a service made outside Québec and that is a provincial stratified investment plan with one or more provincial series as regards Québec at the time an amount of consideration for the supply becomes due or is paid without having become due shall pay to the Minister, for that amount of consideration, tax equal to the amount determined by the formula”;

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

“Every person that is a provincial stratified investment plan with one or more provincial series as regards Québec at the time an amount of consideration for the supply of property described in any of paragraphs 2.1 to 8 of section 18 of which the person is the recipient becomes due or is paid without having become due and that, if the supply is described in paragraph 3 of that section, is a registrant shall pay to the Minister, for that amount of consideration, tax equal to the amount determined by the formula

$A \times B \times C$ .”;

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

“For the purposes of the formulas in the first and second paragraphs,”;

(4) by striking out “or part of” in subparagraph 2 of the second paragraph;

(5) by replacing “of the investment plan” in subparagraph 3 of the second paragraph by “of the person”;

(6) by replacing the third and fourth paragraphs by the following paragraphs:

“No tax is payable under the first paragraph by a person that is a provincial stratified investment plan with one or more provincial series as regards Québec, in respect of an amount of consideration for the taxable supply of property or a service, if the quotient (expressed as a percentage) obtained by dividing the total of all amounts each of which is the extent to which the property or service is acquired for consumption, use or supply in the course of activities relating to a provincial series of the person as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, by the total of all amounts each of which is the extent to which the property or service is acquired for consumption, use or supply in the course of activities relating to a provincial series of the person as regards any province, as determined in accordance with that section 51, is less than 10%.

No tax is payable by a person under the first paragraph in respect of a taxable supply of an incorporeal movable property or a service made outside Québec but within Canada that is described in subparagraph 9 of the third paragraph of section 18.0.1.”;

(7) by inserting the following paragraph after the fourth paragraph:

“Where a taxable supply of property or a service is made outside Canada, the first paragraph applies only if the supply is described in paragraph 1 or 2 of section 18.”

(2) Subsection 1 applies in respect of a supply made after 22 July 2016.

**183.** (1) Section 18.0.1.2 of the Act is amended

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

“Subject to the fourth paragraph, every person that is the recipient of a taxable supply of property or a service made outside Québec and that is a provincial investment plan as regards Québec at the time an amount of consideration for the supply becomes due or is paid without having become due shall pay to the Minister, for that amount of consideration, tax calculated at the rate of 9.975% on the value of the consideration that is paid or becomes due at that time.”;

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

“Every person that is a provincial investment plan as regards Québec at the time an amount of consideration for the supply of property described in any of paragraphs 2.1 to 8 of section 18 of which the person is the recipient becomes due or is paid without having become due and that, if the supply is described in paragraph 3 of that section, is a registrant shall pay to the Minister, for that amount of consideration, tax calculated at the rate of 9.975% on the value of the consideration that is paid or becomes due at that time.”;

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

“No tax is payable by a person under the first paragraph in respect of a taxable supply of an incorporeal movable property or a service made outside Québec but within Canada that is described in subparagraph 9 of the third paragraph of section 18.0.1.”;

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

“Where a taxable supply of property or a service is made outside Canada, the first paragraph applies only if the supply is described in paragraph 1 or 2 of section 18.”

(2) Subsection 1 applies in respect of a supply made after 22 July 2016.

**184.** (1) Section 26.3 of the Act is amended

(1) by replacing subparagraphs *a* to *c* of subparagraph 1 of the second paragraph by the following subparagraphs:

“(a) in the case where the qualifying taxpayer is a provincial stratified investment plan in the qualifying taxpayer’s fiscal year that ends in the specified year, the aggregate of all amounts each of which is the percentage that is the extent to which the internal charge is attributable to outlays or expenses that were made or incurred to consume, use or supply the whole or part of a qualifying service or of property to which the internal charge is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer relating to a provincial series of the qualifying taxpayer as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act;

“(b) in the case where the qualifying taxpayer is, in the qualifying taxpayer’s fiscal year that ends in the specified year, a provincial investment plan as regards Québec, 100%;

“(c) in the case where the qualifying taxpayer is, in the qualifying taxpayer’s fiscal year that ends in the specified year, a provincial investment plan as regards a province other than Québec, 0%; and”;

(2) by inserting “admissible” after “contribuable” in subparagraph *d* of subparagraphs 1 and 2 of the second paragraph in the French text;

(3) by replacing subparagraphs *a* to *c* of subparagraph 2 of the second paragraph by the following subparagraphs:

“(a) in the case where the qualifying taxpayer is a provincial stratified investment plan in the qualifying taxpayer’s fiscal year that ends in the specified year, the aggregate of all amounts each of which is the percentage that is the

extent to which the whole or part of the outlay or expense, which corresponds to the external charge, was made or incurred to consume, use or supply the whole or part of a qualifying service or of property to which the external charge is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer relating to a provincial series of the qualifying taxpayer as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations;

“(b) in the case where the qualifying taxpayer is, in the qualifying taxpayer’s fiscal year that ends in the specified year, a provincial investment plan as regards Québec, 100%;

“(c) in the case where the qualifying taxpayer is, in the qualifying taxpayer’s fiscal year that ends in the specified year, a provincial investment plan as regards a province other than Québec, 0%; and”;

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

“In the case where the qualifying taxpayer is a provincial stratified investment plan or a provincial investment plan, the first paragraph is to be read without reference to “that is resident in Québec and”.”

(2) Subsection 1 applies to a specified year of a person that ends after 22 July 2016.

**185.** (1) Section 26.4 of the Act is amended

(1) by replacing paragraphs 1 to 3 by the following paragraphs:

“(1) in the case where the qualifying taxpayer is a provincial stratified investment plan in the qualifying taxpayer’s fiscal year that ends in the specified year, the aggregate of all amounts each of which is the percentage that is the extent to which the whole or part of the outlay or expense, which corresponds to the qualifying consideration, was made or incurred to consume, use or supply the whole or part of a qualifying service or of property to which the qualifying consideration is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer relating to a provincial series of the qualifying taxpayer as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“(2) in the case where the qualifying taxpayer is, in the qualifying taxpayer’s fiscal year that ends in the specified year, a provincial investment plan as regards Québec, 100%;

“(3) in the case where the qualifying taxpayer is, in the qualifying taxpayer’s fiscal year that ends in the specified year, a provincial investment plan as regards a province other than Québec, 0%; and”;



(2) by inserting “admissible” after “contribuable” in paragraph 4 in the French text;

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

“In the case where the qualifying taxpayer is a provincial stratified investment plan or a provincial investment plan, the portion of the first paragraph before subparagraph 1 is to be read without reference to “that is resident in Québec and”.”

(2) Subsection 1 applies to a specified year of a person that ends after 22 July 2016.

**186.** Section 42.0.22 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**42.0.22.** Where a contestation is filed or an appeal is initiated by a financial institution under the Tax Administration Act (chapter A-6.002) and the contestation or appeal pertains to an assessment under this Title for a reporting period in a fiscal year in respect of an issue relating to the determination, under any of sections 42.0.15 to 42.0.17, 42.0.20 and 42.0.21, of the operative extent or the procurative extent of a business input, the burden of establishing the following facts is on the financial institution:”.

**187.** (1) Section 279.1 of the Act is amended by replacing “third” in paragraph 2 by “fourth”.

(2) Subsection 1 applies to a specified year of a person that ends after 22 July 2016.

**188.** Section 297.0.2.3 of the Act is amended by replacing “in prescribed manner and containing prescribed information” in subparagraph 3 of the first paragraph by “in the prescribed form containing prescribed information”.

**189.** (1) Section 327.2 of the Act is amended by replacing “section 18” in subparagraph i of subparagraph c of subparagraph 4 of the first paragraph by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

(2) Subsection 1 applies in respect of a supply made after 14 December 2017. In addition, where section 327.2 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read as if “section 18” in subparagraph i of subparagraph c of subparagraph 3 of the first paragraph were replaced by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

**190.** (1) Section 327.2.1 of the Act is amended by replacing “section 18” in subparagraph iv of subparagraph a of subparagraph 3 of the first paragraph by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

(2) Subsection 1 applies in respect of a supply made after 14 December 2017. In addition, where section 327.2.1 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read as if “section 18” in subparagraph iv of subparagraph *a* of subparagraph 5 of the first paragraph were replaced by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

**191.** (1) Section 327.4 of the Act is amended, in the second paragraph,

(1) by replacing “section 18” in the portion of subparagraph *c* of subparagraph 1 before subparagraph *i* by “any of sections 18, 18.0.1.1 and 18.0.1.2”;

(2) by replacing “section 18” in the portion of subparagraph 2 before subparagraph *a* by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

(2) Subsection 1 applies in respect of a supply made after 14 December 2017. In addition, where section 327.4 of the Act applies in respect of a supply made after 22 July 2016 and before 15 December 2017, it is to be read as if “section 18” in the portion before subparagraph 1 of the first paragraph were replaced by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

**192.** (1) Section 327.5 of the Act is amended by replacing “section 18” in the portion before paragraph 1 by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

(2) Subsection 1 applies in respect of a supply made after 22 July 2016.

**193.** (1) Section 327.6 of the Act is amended by replacing “section 18” in the portion before paragraph 1 by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

(2) Subsection 1 applies in respect of a supply made after 22 July 2016.

**194.** (1) Sections 327.6.1 to 327.6.5 of the Act are amended by replacing all occurrences of “section 18” by “any of sections 18, 18.0.1.1 and 18.0.1.2”.

(2) Subsection 1 applies in respect of a supply made after 14 December 2017.

**195.** (1) Section 345.3 of the Act is amended by inserting the following paragraph after paragraph 1:

“(1.1) where management or administrative services are rendered by a general partner of an investment limited partnership to the investment limited partnership under an agreement for the particular supply of those services,

(*a*) if section 32.3 applies in respect of the particular supply, for each separate supply of those services that is deemed under paragraph 1 of section 32.3 to be made by the general partner for a billing period within the meaning of section 32.3, the separate supply is deemed, despite paragraph 3 of section 32.3, to be made for consideration that becomes due on the last day of the billing period equal to the fair market value of the services rendered under the

agreement by the general partner to the investment limited partnership during the billing period, determined as if the general partner were not a member of the investment limited partnership and were dealing at arm's length with the investment limited partnership, and

(b) in any other case,

i. the general partner is deemed to have made, and the investment limited partnership is deemed to have received, a separate supply of those services for each reporting period of the general partner during which those services are, or are to be, rendered under the agreement, and

ii. each separate supply of those services that is deemed to be made under subparagraph i for a reporting period of the general partner is deemed to be made on the first day of the reporting period for consideration that becomes due on the last day of the reporting period equal to the fair market value of the services rendered under the agreement by the general partner to the investment limited partnership during the reporting period, determined as if the general partner were not a member of the investment limited partnership and were dealing at arm's length with the investment limited partnership; and”.

(2) Subsection 1 applies in respect of a supply made after 7 September 2017.

(3) For the purposes of subsection 2 and Title I of the Act, if management or administrative services are rendered by a general partner of an investment limited partnership to the investment limited partnership under a particular agreement entered into before 8 September 2017 and if some or all of those services are rendered after 7 September 2017, the following rules apply:

(1) in respect of the management or administrative services that are rendered after 7 September 2017 (in this paragraph referred to as the “subsequent services”),

(a) the general partner is deemed to have made, and the investment limited partnership is deemed to have received, a particular supply of the subsequent services and the particular supply is deemed to have been made on 8 September 2017;

(b) the subsequent services are deemed to have been rendered under an agreement for the particular supply and not under the particular agreement and the agreement for the particular supply is deemed to have been entered into on 8 September 2017;

(c) any amount that is charged, collected or remitted at any time as or on account of tax under Title I of the Act in respect of an amount of consideration that is reasonably attributable to the rendering of the subsequent services is deemed to be an amount of tax that is collected at that time in respect of the particular supply; and

(d) if the total of all amounts of tax that are payable before 27 February 2018 under Title I of the Act in respect of the particular supply is in excess of the total of the amounts that are deemed under subparagraph *c* to be amounts collected before that date in respect of that supply, the excess is deemed, despite section 345.3 of the Act, to have become payable on that date and the general partner is deemed to have collected it on that date; and

(2) in respect of the management or administrative services that are rendered before 8 September 2017 (in this paragraph referred to as the “prior services”),

(a) the general partner is deemed to have made, and the investment limited partnership is deemed to have received, a supply of the prior services (in this paragraph referred to as the “earlier supply”) and the earlier supply is deemed to have been made on the date on which the particular agreement is entered into;

(b) the prior services are deemed to have been rendered under an agreement for the earlier supply and not under the particular agreement and the agreement for the earlier supply is deemed to have been entered into on the date on which the particular agreement is entered into; and

(c) any amount that is charged, collected or remitted at any time as or on account of tax under Title I of the Act in respect of an amount of consideration that is reasonably attributable to the rendering of the prior services under the particular agreement is deemed to be an amount of tax that is collected at that time in respect of the earlier supply.

**196.** (1) The Act is amended by inserting the following section after section 345.7:

**“345.8.** Where a general partner of an investment limited partnership renders a management or administrative service to the investment limited partnership, the following rules apply:

(1) the rendering of the service is deemed not to be done by the general partner as a member of the investment limited partnership; and

(2) the supply by the general partner to the investment limited partnership that includes the service is deemed to have been made otherwise than in the course of the investment limited partnership’s activities.”

(2) Subsection 1 has effect from 8 September 2017. In addition, it applies in respect of management or administrative services that are rendered under an agreement entered into before that date if an amount was, before that date, charged, collected or remitted as or on account of tax under Title I of the Act in respect of those services or in respect of any supply made under the agreement.

(3) For the purposes of Title I of the Act, if section 345.8 of the Act applies in respect of management or administrative services that were rendered by a general partner of an investment limited partnership to the investment limited partnership before 8 September 2017 under an agreement entered into before that date, the following rules apply:

(1) section 345.3 of the Act does not apply in respect of the supply of the management or administrative services made by the general partner to the investment limited partnership;

(2) any amount that the investment limited partnership pays or credits to the general partner after 7 September 2017 and that is reasonably attributable to the management or administrative services is deemed to be consideration for the supply of those services by the general partner to the investment limited partnership that becomes due at the time the amount is paid or credited to the general partner; and

(3) if an amount was charged, collected or remitted as or on account of tax in respect of a particular amount — being an amount that the investment limited partnership paid or credited to the general partner before 8 September 2017 and that is reasonably attributable to the management or administrative services — the particular amount is deemed to be consideration for a taxable supply of those services that becomes due at the time the amount is paid or credited to the general partner.

(4) For the purposes of subsections 2 and 3 and Title I of the Act, if management or administrative services are rendered by a general partner of an investment limited partnership to the investment limited partnership under a particular agreement entered into before 8 September 2017 and if some or all of those services are rendered after 7 September 2017, the following rules apply:

(1) in respect of the management or administrative services that are rendered after 7 September 2017 (in this paragraph referred to as the “subsequent services”),

(a) the general partner is deemed to have made, and the investment limited partnership is deemed to have received, a particular supply of the subsequent services and the particular supply is deemed to have been made on 8 September 2017;

(b) the subsequent services are deemed to have been rendered under an agreement for the particular supply and not under the particular agreement and the agreement for the particular supply is deemed to have been entered into on 8 September 2017;

(c) any amount that is charged, collected or remitted at any time as or on account of tax under Title I of the Act in respect of an amount of consideration that is reasonably attributable to the rendering of the subsequent services is deemed to be an amount of tax that is collected at that time in respect of the particular supply; and

(d) if the total of all amounts of tax that are payable before 27 February 2018 under Title I of the Act in respect of the particular supply is in excess of the total of the amounts that are deemed under subparagraph *c* to be amounts collected before that date in respect of that supply, the excess is deemed, despite section 345.3 of the Act, to have become payable on that date and the general partner is deemed to have collected it on that date; and

(2) in respect of the management or administrative services that are rendered before 8 September 2017 (in this paragraph referred to as the “prior services”),

(a) the general partner is deemed to have made, and the investment limited partnership is deemed to have received, a supply of the prior services (in this paragraph referred to as the “earlier supply”) and the earlier supply is deemed to have been made on the date on which the particular agreement is entered into;

(b) the prior services are deemed to have been rendered under an agreement for the earlier supply and not under the particular agreement and the agreement for the earlier supply is deemed to have been entered into on the date on which the particular agreement is entered into; and

(c) any amount that is charged, collected or remitted at any time as or on account of tax under Title I of the Act in respect of an amount of consideration that is reasonably attributable to the rendering of the prior services under the particular agreement is deemed to be an amount of tax that is collected at that time in respect of the earlier supply.

**197.** (1) Section 350.0.1 of the Act is amended by replacing “under sections 17, 18 and 18.0.1” in paragraph 1 of the definition of “tax amount” by “under any of sections 17 and 18 to 18.0.1.2”.

(2) Subsection 1 applies in respect of a fiscal year that begins after 31 December 2012.

**198.** Section 350.0.3 of the Act is amended by replacing “in the form and containing the information determined by the Minister” by “in the prescribed form containing prescribed information”.

**199.** Section 350.0.5 of the Act is amended by replacing “déterminé par lui” in the French text by “prescrit”.

**200.** (1) Section 402.23 of the Act is amended by replacing “stratified investment plan with one or more provincial series” by “provincial stratified investment plan”.

(2) Subsection 1 has effect from 23 July 2016.

**201.** Section 402.25 of the Act is amended

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

“An insurer and a segregated fund of the insurer may elect, in the prescribed form containing prescribed information, to have the insurer pay to, or credit in favour of, the segregated fund the amount of any rebates payable to the segregated fund under section 402.23 in respect of supplies made by the insurer to the segregated fund.”;

(2) by replacing subparagraph 4 of the third paragraph by the following subparagraph:

“(4) the segregated fund, within one year after the day tax becomes payable in respect of the supply, submits to the insurer an application for the rebate in the prescribed form containing prescribed information.”

**202.** (1) Section 404.3 of the Act is amended by replacing “stratified investment plan with one or more provincial series” in the fourth paragraph by “provincial stratified investment plan”.

(2) Subsection 1 has effect from 23 July 2016.

**203.** (1) Section 433.15.1 of the Act is amended

(1) by replacing paragraph 3 of the definition of “permanent establishment” in the first paragraph by the following paragraph:

“(3) in the case of a partnership other than an investment plan,

(a) if every member of the partnership is either an individual or a trust, any establishment that would be an establishment of the partnership under any of sections 12, 13 and 15 of the Taxation Act if the partnership were an individual, and

(b) if subparagraph *a* does not apply, any establishment that would be an establishment of the partnership under any of sections 12 to 16.0.1 of the Taxation Act if the partnership were a corporation;”;

(2) by striking out paragraph 4 of the definition of “permanent establishment” in the first paragraph;

(3) by replacing “433.15.13” in paragraph 1 of the definition of “qualifying small investment plan” in the first paragraph by “433.15.12”;

(4) by replacing the definition of “investment plan” in the first paragraph by the following definition:

““investment plan” means a person described in paragraph 6 or 9 of the definition of “listed financial institution” in section 1, other than

(1) a trust governed by a registered retirement savings plan, a registered retirement income fund, a registered disability savings plan or a tax-free savings account; or

(2) a trust governed by a registered education savings plan if, as the case may be,

(a) the trust does not have more than one beneficiary at any one time, or

(b) each of the beneficiaries of the trust is connected to each living subscriber under the plan, or was connected to a deceased original subscriber under the plan, by blood relationship or by adoption, within the meaning of section 21 of the Taxation Act;”;

(5) by replacing paragraph 2 of the definition of “provincial investment plan” in the first paragraph by the following paragraph:

“(2) under the terms of the prospectus, registration statement, partnership agreement or other similar document for the financial institution, or under the laws of Canada or a province, the conditions for a person owning or acquiring units of the financial institution include that the person be resident in the particular province when the units are acquired and that the units are required to be sold, transferred or redeemed within a reasonable time if the person ceases to be resident in the particular province; and”;

(6) by replacing paragraph 2 of the definition of “provincial series” in the first paragraph by the following paragraph:

“(2) under the terms of the prospectus, registration statement, partnership agreement or other similar document for the series, or under the laws of Canada or a province, the conditions for a person owning or acquiring units of the series include that the person be resident in the particular province when the units are acquired and that the units are required to be sold, transferred or redeemed within a reasonable time if the person ceases to be resident in the particular province; and”;

(7) by adding the following definition at the end of the first paragraph:

““subscriber”, in relation to a registered education savings plan, has the meaning assigned by section 890.15 of the Taxation Act.”;



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

“For the purposes of the first paragraph, “registered disability savings plan”, “registered education savings plan”, “registered retirement income fund”, “registered retirement savings plan” and “tax-free savings account” have the meaning assigned by section 1 of the Taxation Act.”

(2) Paragraphs 1, 2, 5 and 6 of subsection 1 have effect from 8 September 2017.

(3) Paragraph 3 of subsection 1 has effect from 1 January 2013.

(4) Paragraphs 4, 7 and 8 of subsection 1 apply in respect of a reporting period of a person that begins after 21 July 2016.

(5) Paragraphs 4 and 7 of subsection 1 also apply in respect of any reporting period of a person that begins after 31 December 2012 and before 22 July 2016 (such a period being referred to in this subsection as a “specified reporting period”), if

(1) the person was a trust governed by a registered education savings plan throughout those specified reporting periods;

(2) for each of those specified reporting periods, either

(a) the person, or a manager of the person, reported in the return for the specified reporting period an amount on account of net tax that was determined as though

i. the person were a selected listed financial institution throughout the specified reporting period; and

ii. section 35 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applied in respect of the specified reporting period; or

(b) a manager of the person reported in the return for the manager’s reporting period that ends in the specified reporting period an amount on account of net tax that was determined as though

i. the person were a selected listed financial institution throughout the specified reporting period;

ii. section 35 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations applied in respect of the specified reporting period; and

iii. a joint election referred to in the first or second paragraph of section 433.22 of the Act respecting the Québec sales tax were made by the manager and the person and were in effect throughout the specified reporting period; and

(3) the person makes either of the following elections:

(a) a valid election under subparagraph iii of paragraph b of subsection 1 of section 41 of the Regulations Amending Various GST/HST Regulations, No. 11 (SOR/2019-59) in respect of those specified reporting periods; or

(b) where the person is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the election described in subsection 5 of section 178 of this Act.

(6) For the purposes of subsection 5, the following rules apply:

(1) paragraph 1 of the definition of “investment plan” in the first paragraph of section 433.15.1 of the Act respecting the Québec sales tax is to be read as follows:

“(1) a trust governed by a registered retirement savings plan or a registered retirement income fund; or”;

(2) despite subparagraph 3 of the second paragraph of section 433.15.5, subparagraph 3 of the fourth paragraph of section 433.22, subparagraph 3 of the fifth paragraph of section 470.2 and subparagraph 3 of the sixth paragraph of section 470.5 of the Act, where a selected listed financial institution that is a trust governed by a registered education savings plan makes an election under the first paragraph of any of those sections 433.15.5, 433.22, 470.2 and 470.5 that applies in respect of a specified reporting period of the financial institution referred to in subsection 5, the deadline for filing the election with the Minister of Revenue, in the manner determined by the Minister, is 8 December 2022 or any later date determined by the Minister;

(3) despite subparagraph 1.5 of the first paragraph of section 410.1 of the Act, where a selected listed financial institution that is a trust governed by a registered education savings plan makes an election under the first paragraph of section 433.22 or 470.2 of the Act that applies in respect of a specified reporting period of the financial institution referred to in subsection 5 and no election made under the first paragraph of section 470.5 of the Act applies in respect of the specified reporting period, for the purposes of subparagraph 1.5 of the first paragraph of that section 410.1, the particular day is 8 November 2022;

(4) despite subparagraph 1.5 of the first paragraph of section 410.1 of the Act, where, in accordance with section 470.6 or 470.7 of the Act, a selected listed financial institution that is a trust governed by a registered education savings plan withdraws from or revokes an election made under the first paragraph of section 470.5 of the Act that applies in respect of a specified reporting period of the financial institution referred to in subsection 5, where the withdrawal or revocation becomes effective on a date that is before 22 July 2016 and where an election made by the financial institution under the first paragraph of section 433.22 or 470.2 of the Act is in effect on that effective date, for the purposes of subparagraph 1.5 of the first paragraph of that section 410.1, the particular day is 8 November 2022;

(5) despite the second paragraph of section 410.1 of the Act, where two or more selected listed financial institutions and a manager of those financial institutions make a joint election under the first paragraph of section 470.5 of the Act that applies in respect of a specified reporting period of the financial institutions referred to in subsection 5 and where each of those financial institutions is a trust governed by a registered education savings plan, for the purposes of the second paragraph of section 410.1 of the Act, the day on which that election becomes effective is 8 December 2022;

(6) where a selected listed financial institution that is a trust governed by a registered education savings plan and a manager of the financial institution make a particular election under the second paragraph of section 470.5 of the Act to include the financial institution in the election made under the first paragraph of that section 470.5 that applies in respect of a specified reporting period of the financial institution referred to in subsection 5 and where the particular election becomes effective before 22 July 2016, the deadline by which the financial institution or the manager may file an application with the Minister of Revenue under the third paragraph of section 410.1 of the Act is, despite subparagraph 1 of that third paragraph, 8 December 2022;

(7) where a selected listed financial institution that is a trust governed by a registered education savings plan makes an election under the first paragraph of section 433.22 of the Act that applies in respect of a specified reporting period of the financial institution referred to in subsection 5, the deadline for filing a return in accordance with section 468 or 470.1 of the Act for the specified reporting period is, despite those sections 468 and 470.1 and despite the fourth paragraph of section 470.5 of the Act, 8 December 2022;

(8) despite the second paragraph of section 25 of the Tax Administration Act (chapter A-6.002), the Minister of Revenue may at any time determine the amount of the duties and interest and make an assessment under that section 25 in respect of the net tax of a trust governed by a registered education savings plan for a specified reporting period of the trust referred to in subsection 5, provided that the assessment is made

(a) solely for the purpose of determining the amount that, under section 433.16 or 433.16.2 of the Act respecting the Québec sales tax, is required to be added to, or may be deducted from, that net tax; and

(b) on or before the date that is four years after 8 June 2022 or, if it is later, the date on which the return provided for in any of sections 468 to 470.1 and 471 of the Act for the specified reporting period was filed;

(9) despite the second paragraph of section 25 of the Tax Administration Act, the Minister of Revenue may at any time determine the amount of a penalty under that section 25 that is payable by a trust governed by a registered education savings plan, provided that

(a) the assessment relates solely to the amount that, under section 433.16 or 433.16.2 of the Act respecting the Québec sales tax, is required to be added to, or may be deducted from, the net tax of the trust for a specified reporting period of the trust referred to in subsection 5; and

(b) in the case of a penalty other than a penalty referred to in any of sections 59, 59.3, 59.5.3, 59.5.10 and 59.5.11 of the Tax Administration Act, the assessment is made on or before the date that is four years after 8 June 2022 or, if it is later, the date on which the trust becomes liable to pay the penalty; and

(10) despite the second paragraph of section 25 of the Tax Administration Act, if an election referred to in the first or second paragraph of section 433.22 of the Act respecting the Québec sales tax is made by a trust governed by a registered education savings plan and a manager of the trust and is in effect in a particular reporting period of the manager that ends in a specified reporting period of the trust referred to in subsection 5, the following rules apply:

(a) the Minister of Revenue may at any time determine the amount of the duties and interest and make an assessment in respect of the net tax of the manager for the particular reporting period, provided that the assessment is made

i. solely for the purpose of determining the amount applicable to the trust that, under section 433.16 or 433.16.2 of the Act and due to the application of section 55 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or the first paragraph of section 433.22 of the Act, is required to be added to, or may be deducted from, that net tax; and

ii. on or before the date that is four years after 8 June 2022 or, if it is later, the date on which the return provided for in any of sections 468 to 470.1 and 471 of the Act for the particular reporting period was filed; and

(b) the Minister of Revenue may, at any time, determine the amount of a penalty payable by the manager, provided that

i. the assessment relates solely to the amount applicable to the trust that, under section 433.16 or 433.16.2 of the Act and due to the application of section 55 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or of the first paragraph of section 433.22 of the Act, is required to be added to, or may be deducted from, the net tax of the manager for the particular reporting period; and

ii. in the case of a penalty other than a penalty referred to in any of sections 59, 59.3, 59.5.3, 59.5.10 and 59.5.11 of the Tax Administration Act, the assessment is made on or before the date that is four years after 8 June 2022 or, if it is later, the date on which the manager becomes liable to pay the penalty.

**204.** (1) Section 433.15.3 of the Act is amended by inserting “or a credit union” after “is a bank” in the portion of subparagraph 1 of the first paragraph before subparagraph *a*.

(2) Subsection 1 applies in respect of a reporting period of a person that begins after 22 July 2016.

**205.** (1) Section 433.15.4 of the Act is amended by replacing the portion before paragraph 1 by the following:

**“433.15.4.** For the purposes of paragraph 2 of the definition of “selected listed financial institution” in the first paragraph of section 433.15.1, a qualifying partnership during a taxation year of the qualifying partnership means a partnership (other than an investment plan) in respect of which the following conditions are met at any time in the taxation year:”.

(2) Subsection 1 has effect from 8 September 2017.

**206.** (1) Section 433.16.2 of the Act is amended by replacing subparagraph *b* of subparagraph 4 of the second paragraph by the following subparagraph:

“(b) where the financial institution made an election under subsection 4 of section 225.2 of the Excise Tax Act or under section 433.17, in respect of a supply of property or a service made by another person to the financial institution in the particular reporting period, the aggregate of all amounts each of which is an amount equal to the tax payable by the other person under the first paragraph of section 16, the first paragraph of section 17, or section 18 or 18.0.1 that is included in the cost to the other person of supplying the property or service to the financial institution; and”.

(2) Subsection 1 applies in respect of a supply that is the subject of an election that becomes effective after 14 December 2017.

**207.** Section 433.17 of the Act is amended by replacing “in the form and containing the information determined by the Minister” by “in the prescribed form containing prescribed information”.

**208.** Section 433.19.0.1 of the Act is amended by replacing “in the form and containing the information determined by the Minister” by “in the prescribed form containing prescribed information”.

**209.** (1) The Act is amended by inserting the following sections after section 433.19.19:

**“433.19.20.** A particular investment limited partnership to which paragraph 9 of the definition of “listed financial institution” in section 1 does not apply is deemed to be an investment plan that is a distributed investment plan for the following purposes:

(1) the determination, that would be made under section 30 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) if Québec were a participating province within the meaning of subsection 1 of

section 123 of that Act, of the percentage for a series of a selected listed financial institution or of another investment limited partnership described in section 433.19.21, for Québec and for a particular period, within the meaning of subsection 1 of section 16 of those Regulations, of the financial institution or other investment limited partnership, and the determination, that would be made under section 32 of those Regulations if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act, of the percentage for Québec and for a particular period, within the meaning of subsection 1 of section 16 of those Regulations, of a selected listed financial institution or of another investment limited partnership described in section 433.19.21, but only if the percentage is to be used in the determination of

(a) the positive amount that the financial institution or other investment limited partnership is required to add, or the negative amount that the financial institution or other investment limited partnership may deduct, in determining its net tax under section 433.16 or 433.16.2 for a reporting period in a fiscal year of the financial institution or other investment limited partnership that begins in 2019,

(b) the instalment base determined under section 458.0.2 for a reporting period in a fiscal year of the financial institution or other investment limited partnership that begins in 2019,

(c) the interim net tax determined under sections 437.1 and 437.2 for a reporting period in a fiscal year of the financial institution or other investment limited partnership that begins in 2019, or

(d) if a joint election referred to in the first or second paragraph of section 433.22 that is made by the financial institution or other investment limited partnership and the manager of the financial institution or other investment limited partnership is in effect at any time in a fiscal year of the manager that begins in 2019,

i. an amount that, under section 433.16R15 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2), is a prescribed amount for the purposes of subparagraph 7 of the second paragraph of section 433.16, or of subparagraph 5 of the second paragraph of section 433.16.2, for a reporting period in the fiscal year, or

ii. the positive amount that the manager is required to add, or the negative amount that the manager may deduct, in determining its net tax under section 433.16 or 433.16.2, in accordance with subparagraph 3 of the third paragraph of section 433.22, for a reporting period in the fiscal year;

(2) the determination of the investor percentage of the particular investment limited partnership as of a day in the year 2018; and

(3) the application of sections 433.25 to 433.29, 433.31 and 433.32 to the particular investment limited partnership in respect of any information requested under those sections by a selected listed financial institution or by another investment limited partnership described in section 433.19.21, but only if the information is required for

(a) the determination of the percentage referred to in paragraph 1 that applies to the financial institution or other investment limited partnership and that is to be used in the determination of an amount described in any of subparagraphs *a* to *d* of paragraph 1, or

(b) the determination of the investor percentage of the financial institution or other investment limited partnership as of a day in the year 2018.

**“433.19.21.** Where an investment limited partnership is a selected listed financial institution throughout the reporting period of the investment limited partnership that includes 1 January 2019 but is not a selected listed financial institution throughout the preceding reporting period of the investment limited partnership, the following rules apply:

(1) for the purpose of determining the investor percentage of the investment limited partnership as of a day in the year 2018, the investment limited partnership is deemed to be a selected listed financial institution;

(2) the investment limited partnership is deemed to be, throughout the year 2018, a selected listed financial institution and an investment plan that is a distributed investment plan for the determination, that would be made under section 30 or 33 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act, of the investment limited partnership’s percentage for a series of the investment limited partnership, for Québec and for a particular period, within the meaning of subsection 1 of section 16 of those Regulations, of the investment limited partnership, and for the determination, that would be made under section 32 or 34 of those Regulations if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act, of the investment limited partnership’s percentage for Québec and for a particular period, within the meaning of subsection 1 of section 16 of those Regulations, of the investment limited partnership, but only if the percentage is to be used in the determination of

(a) the positive amount that the investment limited partnership is required to add, or the negative amount that the investment limited partnership may deduct, in determining its net tax under section 433.16 or 433.16.2 for a reporting period in a fiscal year of the investment limited partnership that begins in 2019,

(b) the instalment base determined under section 458.0.2 for a reporting period in a fiscal year of the investment limited partnership that begins in 2019,

(c) the interim net tax determined under sections 437.1 and 437.2 for a reporting period in a fiscal year of the investment limited partnership that begins in 2019, or

(d) if a joint election referred to in the first or second paragraph of section 433.22 that is made by the investment limited partnership and the manager of the investment limited partnership is in effect at any time in a fiscal year of the manager that begins in 2019,

i. an amount that, under section 433.16R15 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2), is a prescribed amount for the purposes of subparagraph 7 of the second paragraph of section 433.16, or of subparagraph 5 of the second paragraph of section 433.16.2, for a reporting period in the fiscal year, or

ii. the positive amount that the manager is required to add, or the negative amount that the manager may deduct, in determining its net tax under section 433.16 or 433.16.2, in accordance with subparagraph 3 of the third paragraph of section 433.22, for a reporting period in the fiscal year; and

(3) for the purposes of sections 433.25 to 433.29, 433.31 and 433.32, the investment limited partnership is deemed to be

(a) if the units of the investment limited partnership are issued in two or more series, a selected stratified investment plan throughout the year 2018, or

(b) in any other case, a selected non-stratified investment plan throughout the year 2018.”

(2) Subsection 1 has effect from 8 September 2017.

**210.** (1) Section 433.25 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

“(2) trusts governed by the same deferred profit sharing plan, employee benefit plan, profit sharing plan, registered education savings plan, registered supplementary unemployment benefit plan, retirement compensation arrangement or employee trust, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3);”.

(2) Subsection 1 applies in respect of a reporting period of a person that begins after 21 July 2016.

(3) Subsection 1 also applies in respect of any reporting period of a person that begins after 31 December 2012 and before 22 July 2016 (such a period being referred to in this subsection as a “specified reporting period”), if

(1) the person was a trust governed by a registered education savings plan throughout those specified reporting periods;



(2) for each of those specified reporting periods, either

(a) the person, or a manager of the person, reported in the return for the specified reporting period an amount on account of net tax that was determined as though

i. the person were a selected listed financial institution throughout the specified reporting period; and

ii. section 35 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) applied in respect of the specified reporting period; or

(b) a manager of the person reported in the return for the manager's reporting period that ends in the specified reporting period an amount on account of net tax that was determined as though

i. the person were a selected listed financial institution throughout the specified reporting period;

ii. section 35 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations applied in respect of the specified reporting period; and

iii. a joint election referred to in the first or second paragraph of section 433.22 of the Act respecting the Québec sales tax were made by the manager and the person and were in effect throughout the specified reporting period; and

(3) the person makes either of the following elections:

(a) a valid election under subparagraph iii of paragraph b of subsection 1 of section 41 of the Regulations Amending Various GST/HST Regulations, No. 11 (SOR/2019-59) in respect of those specified reporting periods; or

(b) where the person is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the election described in subsection 5 of section 178 of this Act.

(4) For the purposes of subsection 3, the rules provided for in subsection 6 of section 203 apply.

**211.** (1) Section 441 of the Act is amended by replacing “section 17, 18, 18.0.1, 437.2 or 438” by “any of sections 17, 18 to 18.0.1.2, 437.2 and 438”.

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

**212.** (1) The Act is amended by inserting the following section after section 458.5.3:

**“458.5.4.** Where a particular fiscal year of an investment limited partnership begins in 2018 and includes 1 January 2019 and the investment limited partnership would be a selected listed financial institution throughout a reporting period in the particular fiscal year if the particular fiscal year began on 1 January 2019 and ended on 31 December 2019, the following rules apply:

(1) the particular fiscal year ends on 31 December 2018;

(2) subject to section 458.5.2, the fiscal years of the investment limited partnership are calendar years as of 1 January 2019;

(3) any election made by the investment limited partnership under section 458.4 ceases to have effect as of 1 January 2019; and

(4) if the first taxation year of the investment limited partnership that begins after 31 December 2018 does not begin on 1 January 2019, for the purposes of Title I (other than the definitions of “financial institution” and “listed financial institution” in section 1 and sections 349 and 350) the investment limited partnership is deemed, for the period beginning on 1 January 2019 and ending on the day preceding the first day of that taxation year, to be a financial institution, a listed financial institution and a person referred to in paragraph 9 of that definition of “listed financial institution”.”

(2) Subsection 1 has effect from 8 September 2017.

**213.** (1) Section 472 of the Act is amended

(1) by replacing “section 18 or 18.0.1” in the portion before paragraph 1 by “any of sections 18 to 18.0.1.2”;

(2) by replacing “in the form and containing the information determined by the Minister” in subparagraph *b* of paragraph 1 by “in the prescribed form containing prescribed information”.

(2) Paragraph 1 of subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

**214.** (1) Section 477.5.6 of the Act is amended, in the first paragraph,

(1) by inserting “, as the case may be,” after “arise” in the portion before subparagraph 1;

(2) by replacing “and” in subparagraph 1 by “or”.

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

**215.** (1) Section 477.18.5 of the Act is amended, in the first paragraph,

(1) by inserting “, as the case may be,” after “arise” in the portion before subparagraph 1;

(2) by replacing “and” in subparagraph 1 by “or”.

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

**216.** Section 522 of the Act is amended

(1) by replacing “ou” in the third paragraph in the French text by “et”;

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

“Where the reimbursement exceeds the amount of the tax collected by the person for the period provided for in any of sections 527, 527.1 and 527.2 in which the person makes the reimbursement or no payment of any insurance premium subject to the tax has been received in that period, the person may apply to the Minister, in the prescribed form relating to that period, for the reimbursement of that excess amount or the reimbursement of the tax, as the case may be.”

**217.** (1) Section 677 of the Act is amended, in the first paragraph,

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

“(1) determine, for the purposes of the definition of “specified corporeal movable property” in section 1, which movable property is prescribed movable property;”;

(2) by inserting the following subparagraph after subparagraph 1:

“(1.1) determine, for the purposes of the definition of “virtual payment instrument” in section 1, which property is prescribed property;”;

(3) by replacing subparagraph 2 by the following subparagraph:

“(2) determine, for the purposes of the definition of “financial instrument” in section 1, which instruments are prescribed instruments;”;

(4) by replacing subparagraph 3.1 by the following subparagraph:

“(3.1) determine, for the purposes of the definition of “asset management service” in section 1, which services are prescribed services;”;

(5) by inserting the following subparagraph after subparagraph 3.2:

“(3.3) determine, for the purposes of section 12.2, the prescribed members;”.

(2) Paragraph 2 of subsection 1 has effect from 18 May 2019.

(3) Paragraph 5 of subsection 1 has effect from 8 September 2017.

#### REGULATION RESPECTING THE TAXATION ACT

**218.** (1) Section 1015R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by adding the following paragraph at the end of the definition of “remuneration”:

“(u) an amount that is required under section 313.15 of the Act to be included in computing a taxpayer’s income;”.

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

**219.** (1) The Regulation is amended by inserting the following section after section 1086R4:

“**1086R4.1.** A licensed annuities provider must file an information return in prescribed form in respect of a calendar year in which, as the case may be,

(a) a payment is made that is required under Title VI.0.3 of Book VII of Part I of the Act to be included in computing a taxpayer’s income; or

(b) an amount is deemed to be received by a taxpayer under paragraph *a* of section 965.0.44 of the Act.”

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

#### REGULATION RESPECTING THE QUÉBEC SALES TAX

**220.** (1) The Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by inserting the following after section 1R3:

##### “RESIDENCE

“**12.2R1.** For the purposes of section 12.2 of the Act, a prescribed member is either of the following members of an investment limited partnership:

(1) a member that is a trust not resident in Québec if the total value of the assets of the member in which one or more persons resident in Québec have a beneficial interest is more than 5% of the total value of the assets of the member; or

(2) a member that is a limited partnership not resident in Québec if the total value of all shares in the member held by persons resident in Québec is more than 5% of the total value of all shares in the member.”

(2) Subsection 1 has effect from 8 September 2017.

#### MISCELLANEOUS AND FINAL PROVISIONS

**221.** An individual is deemed to have made an overpayment to the Minister of Revenue on account of the individual's tax payable under Part I of the Taxation Act (chapter I-3) for the taxation year ending on 31 December 2021, if

(1) the individual qualifies as an eligible individual for the purposes of Division II.17.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act in respect of the period that begins on 1 July 2021 and ends on 30 June 2022 (in this section referred to as the "designated period");

(2) an amount was determined under section 1029.8.116.25 of the Taxation Act in respect of the individual for the designated period on account of the amount deemed, under section 1029.8.116.16 of that Act, to be an overpayment of the individual's tax payable under Part I of that Act (the deemed amount being referred to in this section as the "solidarity tax credit");

(3) except where section 1029.8.116.18.1 of the Taxation Act applied in respect of the individual for the designated period, the determination under subparagraph 2 was made after a fiscal return referred to in section 1000 of that Act for the taxation year 2020 was filed, before 1 July 2022, by the individual and, if applicable, the individual's cohabiting spouse or was made after an amendment to such a return was applied for in writing before 1 July 2022; and

(4) the amount resulting from the last determination by the Minister of Revenue, before the particular date mentioned in the third paragraph, of the individual's solidarity tax credit for the designated period is greater than zero.

The amount deemed to have been an overpayment by the individual under the first paragraph is equal to the aggregate of

(1) \$200;

(2) \$200, if the amount referred to in subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.116.16 of the Taxation Act was taken into account in the last determination by the Minister of Revenue, before the particular date mentioned in the third paragraph, of the individual's solidarity tax credit for the designated period; and

(3) \$75, if the amount referred to in subparagraph iii of subparagraph *a* of the second paragraph of section 1029.8.116.16 of the Taxation Act was taken into account in the last determination by the Minister of Revenue, before the particular date mentioned in the third paragraph, of the individual's solidarity tax credit for the designated period.

The Minister of Revenue shall pay, without application, on a date determined by the Minister in relation to the individual (in this paragraph referred to as the “particular date”), the amount determined under the second paragraph in respect of the individual to either of the following persons, and send that person a notice to that effect:

(1) the individual, unless subparagraph 2 applies; or

(2) the individual’s cohabiting spouse, if the spouse is the person to whom all or part of the individual’s solidarity tax credit for the designated period is paid as a consequence of the application of

(a) section 1029.8.116.26.2 of the Taxation Act, where the application of that provision results from the individual’s death before 1 January 2022 or from an application filed, after the individual was confined to a prison or a similar institution, by the cohabiting spouse with the Minister of Revenue before the particular date; or

(b) section 1029.8.116.27 of the Taxation Act.

However, the Minister of Revenue is not required to make the payment provided for in the third paragraph where the person referred to in that paragraph died before 1 January 2022 or ceased to be resident in Québec before that date for the purposes of the Taxation Act or where the person was confined to a prison or a similar institution at the end of 31 December 2021 or was, at that time, allowed to be temporarily absent from the prison or similar institution to which the person has been confined.

Any amount that is not paid to an individual or to the individual’s cohabiting spouse, as the case may be, because of the application of the fourth paragraph is deemed, despite the first paragraph, not to be an overpayment by the individual on account of the individual’s tax payable under Part I of the Taxation Act for the taxation year ending on 31 December 2021.

If, after having made the payment provided for in the third paragraph, the Minister of Revenue makes a new determination of the individual’s solidarity tax credit for the designated period following an application in writing, filed after the particular date mentioned in that paragraph and before 1 July 2022, for an amendment to a fiscal return referred to in section 1000 of the Taxation Act that was filed by the individual or the individual’s cohabiting spouse, if applicable, for the taxation year 2020, and if the new determination, had it been the last one made before the particular date, would have had the effect of increasing by \$75 or \$200, as the case may be, the amount determined in respect of the individual under the second paragraph, the Minister of Revenue shall pay, without application, the additional amount to the person to whom the Minister would have made the payment provided for in the third paragraph if the particular date had been the date of the additional payment and the Minister shall send a notice to that effect to the person.

No interest is payable on an amount paid under the third or sixth paragraph.

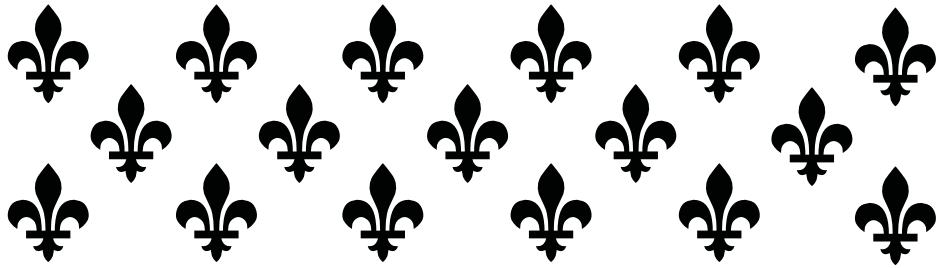
The sums necessary for the payment provided for in the third or sixth paragraph are taken out of the tax revenues collected under the Taxation Act.

In this section, “taxation year” has the meaning assigned by Part I of the Taxation Act and “cohabiting spouse” of an individual means the person who is the individual’s cohabiting spouse at the end of 31 December 2020 for the purposes of Division II.17.2 of Chapter III.1 of Title III of Book IX of Part I of that Act.

**222.** This Act comes into force on 8 June 2022.







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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 35  
(2022, chapter 20)

**An Act to harmonize and modernize  
the rules relating to the professional  
status of artists**

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**Introduced 27 April 2022  
Passed in principle 10 May 2022  
Passed 3 June 2022  
Assented to 3 June 2022**

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**Québec Official Publisher  
2022**

## EXPLANATORY NOTES

*The purpose of this Act is to bring together in the same Act the provisions governing the professional status of artists who work in the fields of the visual arts, film, the recording arts, literature, arts and crafts and the performing arts. It is also designed to harmonize the rules applicable in all of those artistic fields as regards the recognition of artists' associations and the negotiation of group agreements.*

*To that end, the Act respecting the professional status and conditions of engagement of performing, recording and film artists is amended to make the artists in the visual arts, arts and crafts and literature and the presenters who enter into contracts with them or who retain their professional services subject to that Act. In addition, the title of that Act is replaced and the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters is repealed.*

*The Act also establishes the duty of fair representation incumbent on any recognized artists' association. It provides for the maintenance of the conditions of employment after the expiry of a group agreement and specifies that the prior notice required before engaging in concerted action must mention the date on which certain pressure tactics are to begin.*

*The Act introduces provisions relating to psychological harassment, including behaviour that manifests itself in the form of verbal comments, actions or gestures of a sexual nature. Producers and presenters are also prohibited from endeavouring to compel an artist to refrain from or to cease exercising a right arising from the Act through intimidation, discrimination or reprisals, among other things.*

*The Act also provides that a proceeding may be brought before the Administrative Labour Tribunal for non-compliance with certain provisions of the Act, in particular those concerning the duty of fair representation, the prohibition to hinder the activities of an association, the collection of dues, negotiation in good faith and the use of pressure tactics during the term of a group agreement. It provides for the maintenance of certain standards relating to individual contracts between artists in the visual arts, arts and crafts and literature and presenters.*

*In addition, the Government may, by regulation, determine minimum conditions applicable to professional contracts entered into with artists.*

*Lastly, the Act updates the amounts of the fines and includes certain transitional and final provisions.*

**LEGISLATION AMENDED BY THIS ACT:**

- Municipal Powers Act (chapter C-47.1);
- Taxation Act (chapter I-3);
- Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20);
- Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1);
- Act to establish the Administrative Labour Tribunal (chapter T-15.1).

**LEGISLATION REPEALED BY THIS ACT:**

- Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01).



## **Bill 35**

### **AN ACT TO HARMONIZE AND MODERNIZE THE RULES RELATING TO THE PROFESSIONAL STATUS OF ARTISTS**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PROFESSIONAL STATUS AND CONDITIONS  
OF ENGAGEMENT OF PERFORMING, RECORDING AND FILM  
ARTISTS

**1.** The title of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1) is replaced by the following title:

“ACT RESPECTING THE PROFESSIONAL STATUS OF ARTISTS IN  
THE VISUAL ARTS, FILM, THE RECORDING ARTS, LITERATURE,  
ARTS AND CRAFTS AND THE PERFORMING ARTS”.

**2.** Section 1 of the Act is amended

(1) by replacing “and variety entertainment, multimedia” in the first paragraph by “, circus and variety entertainment, multimedia, digital experience”;

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

“This Act also applies to artists who work in the fields of the visual arts, arts and crafts and literature and to the presenters who enter into contracts with them for the purpose of presenting previously created works or who retain their professional services.”

**3.** Section 1.1 of the Act is amended by replacing “offers his services, for remuneration” by “offers his services or works, for remuneration or other monetary consideration”.

**4.** Section 2 of the Act is amended

(1) in the first paragraph,

(a) by inserting the following definitions in alphabetical order:

“**arts and crafts**” means the production of original works which are unique or in multiple copies, intended for a utilitarian, decorative or expressive purpose and conveyed by the practice of a craft related to the working of wood, leather, textiles, metals, silicates or any other material;

“**literature**” means the creation and the translation of original literary works such as novels, stories, short stories, dramatic works, poetry, essays or any other written works of the same nature;

“**presentation**” means the sale, lending, lease, exchange, deposit, exhibition, publishing, public presentation, publication or any other use of the works of artists in the fields of the visual arts, arts and crafts and literature;

“**presenter**” means any person, body or partnership that, as a primary or secondary activity, operates a presentation enterprise, for profit or not, in the fields of the visual arts, arts and crafts and literature and enters into contracts with artists;

“**visual arts**” means the production of original works of research or expression, which are unique or in limited copies and are conveyed by painting, sculpture, engraving, drawing, illustration, photography, textile arts, installation work, performance, art video, digital arts or any other form of expression of the same nature;”

(b) by replacing “in section” in the definition of “producer” by “in the first paragraph of section”;

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

“For the purposes of Chapters II, III, III.1, III.2, IV, IV.1, IV.2 and V, “producer” refers to a “presenter” within the meaning of this section when the provision is applied in the fields of the visual arts, arts and crafts and literature.”

**5.** Section 3 of the Act is amended by replacing “furnishes personal services” by “provides personal services or offers his works”.

**6.** Section 4 of the Act is amended by replacing “and on government departments and bodies” by “, on its departments and agencies, and on mandataries of the State”.

**7.** Section 8 of the Act is amended

(1) by inserting “Subject to the provisions of this Act,” at the beginning;

(2) by replacing “agree the conditions of his engagement by” by “approve the contractual conditions binding him to”.

**8.** Section 9 of the Act is amended

(1) by replacing “comprises the majority” in paragraph 2 by “is the most representative”;

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

“The most representative association is the association which, in the opinion of the Tribunal, comprises the greatest number of artists in the negotiating sector concerned.”

**9.** Section 10 of the Act is amended by inserting “or to other monetary consideration” after “remuneration” in paragraph 3.

**10.** Section 16 of the Act is amended by replacing “whether the membership of the association accounts for the majority of artists in the sector concerned” in the first paragraph by “the representativeness of the association”.

**11.** Section 17 of the Act is amended by replacing “whether the members of the applicant association are in the majority” in the second paragraph by “the representativeness of the applicant association”.

**12.** Section 18 of the Act is amended by replacing “comprises the majority of” by “is the most representative of the”.

**13.** Section 20 of the Act is amended

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

“On the application of a number of artists in the sector in which a recognition has been granted, equal to at least 25% of the association’s membership in the sector concerned or on the application of an association of producers covered by the recognition, the Tribunal shall ascertain the representativeness of the association.”;

(2) by replacing “no longer comprises the majority” in the third paragraph by “is no longer representative”.

**14.** Section 24 of the Act is amended

(1) by inserting “or the presentation of works” after “services” in paragraph 6;

(2) by inserting “or the presentation of works” at the end paragraph 7.

**15.** The Act is amended by inserting the following sections after section 24:

**“24.1.** For the exercise of its functions, a recognized association may, in particular,

(1) represent its members for the negotiation and performance of their contracts, in the case of an association recognized in a sector of the visual arts, arts and crafts and literature;

(2) provide technical support services to its members; and

(3) organize development activities.

A recognized association that is not a professional syndicate within the meaning of the Professional Syndicates Act (chapter S-40) may also establish and administer special retirement funds. Sections 14 and 16 to 18 of the Professional Syndicates Act apply in such a case, with the necessary modifications.

**“24.2.** A recognized artists’ association must not act in bad faith or in an arbitrary or discriminatory manner or show serious negligence in respect of the artists it represents in the context of the negotiation of a group agreement or in connection with its application, regardless of whether they are members of the association.

An artist who believes that his artists’ association has contravened the first paragraph may file a complaint with the Tribunal.”

**16.** Section 26.1 of the Act is amended by inserting “or monetary consideration” after “remuneration” in the first paragraph.

**17.** Section 27 of the Act is amended

(1) by replacing “with respect to the engagement of” in the first paragraph by “applicable to the entering into of contracts with”;

(2) in the second paragraph,

(a) by inserting “ensure that a remuneration or other monetary consideration is provided for any type of performance of services or presentation in the sector concerned. The parties shall also” after “shall”;

(b) by replacing “economic conditions prevailing in small production enterprises” by “economic conditions that are specific to emerging producers and the various types of production”.

**18.** The Act is amended by inserting the following section after section 27:

**“27.1.** In the fields of the visual arts, arts and crafts and literature, the minimum conditions provided for in the group agreement must include the requirements already prescribed in Chapter III.3 of this Act.”

**19.** Section 32 of the Act is amended by replacing “of engagement of” in the third paragraph by “applicable to the entering into of contracts with”.



**20.** Section 35 of the Act is amended by inserting “and sent to the Minister” after “the Minister of Labour” in the first paragraph.

**21.** Section 35.1 of the Act is amended by replacing the second and third paragraphs by the following paragraph:

“Sections 100 to 101.9 of the Labour Code (chapter C-27) and the provisions to which those sections refer are deemed to be an integral part of every group agreement and to be all or part of the grievance arbitration procedure provided for in the first paragraph, with the necessary modifications, including the following:

(1) for the purposes of the second paragraph of section 100 of the Labour Code, if no agreement has been reached between the parties on the choice of arbitrator, the arbitrator is appointed by the Minister of Culture and Communications from the list drawn up under section 68.2 of this Act;

(2) section 36.1 of this Act is the section to which section 100.10 of the Labour Code refers with respect to the maintenance of the conditions of employment; and

(3) for the purposes of section 101.6 of the Labour Code, the arbitrator must also send, at the same time, a copy of the award to the Minister of Culture and Communications.”

**22.** Section 35.2 of the Act is repealed.

**23.** The Act is amended by inserting the following section after section 36:

**“36.1.** The group agreement continues to apply after its expiry until pressure tactics referred to in section 38 are used, or until a new group agreement is entered into or an arbitration award is rendered in its stead.

However, the parties may stipulate in a group agreement that the conditions of employment contained in the agreement continue to apply until a new agreement is signed.”

**24.** Section 37.1 of the Act is amended by adding the following paragraph at the end:

“The notice concerning pressure tactics referred to in section 38 must mention the date on which those pressure tactics are to begin. A new notice of at least three days is required if the pressure tactics have not begun on the stated date.”

**25.** Section 42 of the Act is replaced by the following section:

**“42.** No producer nor any person acting for a producer may refuse to engage an artist because that artist exercises a right arising from this Act, or endeavour by intimidation, discrimination or reprisals, threat of dismissal or other threat, or by the imposition of a sanction or by any other means, to compel an artist to refrain from or to cease exercising a right arising from this Act.

If it is shown to the satisfaction of the Tribunal that the artist exercised a right arising from this Act, there is a simple presumption in his favour that the action was taken against him because he exercised such right, and the burden of proof is upon the producer to prove that he resorted to the action against the artist for another good and sufficient reason.”

**26.** Chapter IV of the Act is amended by replacing the entire portion before section 56 by the following:

### **“CHAPTER III.2**

#### **“PSYCHOLOGICAL HARASSMENT**

**“43.** Every artist has a right, in his relations with a producer and with the persons the producer puts the artist in contact with for the purposes of the carrying out of his contract, to a work environment free from psychological harassment.

The producer must take reasonable action to prevent psychological harassment and, whenever he becomes aware of such behaviour, to put a stop to it. The producer must, in particular, adopt and make available to the persons who participate in the production or presentation of a work a psychological harassment prevention and complaint processing policy that includes, in particular, a section on behaviour that manifests itself in the form of verbal comments, actions or gestures of a sexual nature.

**“44.** In this Act, “psychological harassment” has the meaning assigned by section 81.18 of the Act respecting labour standards (chapter N-1.1), with the necessary modifications.

**“45.** The provisions of sections 43, 44, 63.3 and 63.4 are deemed to be an integral part of every group agreement, with the necessary modifications. An artist covered by such an agreement must exercise the recourses provided for in the agreement.

An artist who is not covered by a group agreement and who believes he has been the victim of psychological harassment may file a complaint with the Tribunal.

**“CHAPTER III.3****“SPECIAL RULES APPLICABLE TO THE LIABILITY OF DIRECTORS OF BUSINESS CORPORATIONS AND TO CERTAIN CONTRACTS****“DIVISION I****“LIABILITY OF DIRECTORS OF BUSINESS CORPORATIONS**

**“45.1.** Directors of a corporation referred to in section 1 of the Business Corporations Act (chapter S-31.1) which acts as a producer or presenter are solidarily liable, to the artists bound by contract with the corporation, for six months’ remuneration or other monetary consideration owed to them under such a contract during their respective administration.

However, a director is not liable unless the corporation is sued for the debt within one year after it becomes due and the notice of execution is returned unsatisfied in whole or in part or unless, during that period, a liquidation order is made against the corporation or it becomes bankrupt within the meaning of that expression in the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) and a claim for the debt is filed with the liquidator or the syndic.

However, a director cannot be held liable under this section if the director acted with a reasonable degree of prudence and diligence in the circumstances.

**“DIVISION II****“INDIVIDUAL CONTRACTS IN THE FIELDS OF THE VISUAL ARTS, ARTS AND CRAFTS AND LITERATURE**

**“46.** This division applies to every contract between an artist and a presenter which has a work of the artist as its object.

It also applies to every contract, where the object of such contract is the publication of a book, between a presenter and a person who is not contemplated by Chapters I and II.

**“47.** The contract must be evidenced in a writing, clearly setting forth

(1) the nature of the contract;

(2) the work or works which form the object of the contract;

(3) any transfer of right and any grant of licence consented to by the artist, the purposes, the term or mode of determination thereof, and the territorial application of such transfer of right and grant of licence, and every transfer of title or right of use affecting the work;

(4) the transferability or nontransferability to third persons of any licence granted to a presenter;

(5) the consideration in money due to the artist and the intervals and other terms and conditions of payment;

(6) the frequency with which the presenter shall report to the artist on the transactions made in respect of every work that is subject to the contract and for which monetary consideration remains owing after the contract is signed.

**“48.** The contract is made when it is signed by the parties.

The artist is not bound to perform his obligations until such time as he is in possession of the contract.

**“49.** Every agreement between a presenter and an artist pertaining to one of the artist’s works shall be stipulated in a contract which shall be made and take effect in accordance with section 48 and shall contain stipulations concerning the matters which must be set forth under section 47.

**“50.** Every agreement between a presenter and an artist which reserves, for the presenter, an exclusive right over any future work of the artist or which recognizes the presenter’s right to determine the circulation of such work shall, in addition to meeting the requirements set out in section 47,

(1) contemplate a work identified at least as to its nature;

(2) be terminable upon the application of the artist once a given period agreed upon by the parties has expired or after a determinate number of works agreed upon by the parties has been completed;

(3) specify that the exclusive right ceases to apply in respect of a reserved work where, after the expiration of a period for reflection, the presenter, though given formal notice to do so, does not circulate the work;

(4) stipulate the duration of the period for reflection agreed upon by the parties for the application of paragraph 3.

**“51.** No presenter may, without the consent of the artist, give as security the rights he obtains by contract from the artist or grant a security on a work subject to a contract and of which the artist remains the owner.

**“52.** The contract shall be terminated if the presenter commits an act of bankruptcy or has a receiver order issued against him pursuant to the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3), if his property is taken possession of according to law or, in the case of a legal person, if such legal person is liquidated.

**“53.** For every contract binding him to the artist, the presenter shall keep, in his books, a separate account in which he shall record, upon receipt, in respect of every work or works subject to the contract,

(1) every payment from a third person with particulars permitting to identify such third person;

(2) the number and nature of all transactions made which correspond to the payments recorded and, where applicable, the number of copies printed and the number of copies sold.

Where monetary consideration remains owing to the artist after the contract is signed, the presenter shall, at intervals agreed upon by the parties of not more than one year, report to the artist, in writing, on the transactions and on the payments he has collected in respect of his work.

**“54.** The artist may, at his own expense and after he has notified the presenter in writing, cause to be examined by an expert of his own choosing any accounting entry in the presenter’s books which concerns him.

**“55.** The presenter shall keep up to date, at his principal establishment, a record in respect of the works by artists from the fields of arts and crafts and visual arts which are in his possession, but of which he is not the owner.

The record shall set out

(1) the name of the person who holds title to each work;

(2) a note permitting to identify the work;

(3) the nature of the contract pursuant to which the work is in the possession of the presenter.

The entries shall be kept in the record of the presenter for as long as he assumes responsibility for the works pursuant to a contract. An artist bound by contract to the presenter may consult the record at any time during the office hours of the administrative services.

**“55.1.** Every work subject to a contract and which is on premises leased by the presenter is presumed to be there temporarily in all cases where he is not the owner of the work.

**“55.2.** Subject to section 51, no person may waive application of any provision of this division.

**“CHAPTER IV****“FUNCTIONS AND POWERS OF THE LABOUR TRIBUNAL”.**

**27.** Section 56 of the Act is amended by adding the following paragraph at the end:

“(3) to decide any other application relating to the application of sections 11.1 and 11.2, the second paragraph of section 24.2, section 26, the second paragraph of section 26.1, sections 30, 32 and 34, the second paragraph of section 37, sections 37.1, 38 to 40 and 42 and the second paragraph of section 45.”

**28.** The Act is amended by inserting the following sections after section 63:

**“63.1** An application relating to the application of sections 11.1, 11.2 and 26, the second paragraph of section 26.1, sections 30, 32 and 34, the second paragraph of section 37 and sections 37.1, 38 to 40 and 42 must be filed with the Tribunal within 30 days of the alleged contravention coming to light.

In addition to the other powers conferred on it by the Act to establish the Administrative Labour Tribunal (chapter T-15.1), the Tribunal may render any decision it believes fair and reasonable, taking into account all the circumstances of the matter. It may, in particular, exercise the powers provided for in section 15 and in subparagraphs 1 to 5 of the first paragraph of section 111.33 of the Labour Code (chapter C-27), with the necessary modifications.

**“63.2.** A complaint referred to in the second paragraph of section 24.2 must be filed with the Tribunal within six months of the facts complained about coming to light.

If the Tribunal considers that the artists’ association has contravened the provisions of the first paragraph of that section, it may render any decision it believes fair and reasonable, taking into account all the circumstances of the matter. The Tribunal may, in particular, authorize the artist to submit his claim to an arbitrator appointed by the Minister for decision in the manner provided for in the group agreement, as in the case of a grievance. The second paragraph of section 35.1 applies. The artists’ association shall pay the artists’ costs.

The producer may not invoke the association’s non-observance of the procedure and time limits provided for in the group agreement for the settlement of grievances where a claim is referred to an arbitrator under the first paragraph.

**“63.3.** A complaint referred to in the second paragraph of section 45 must be filed with the Tribunal within two years of the last incidence of psychological harassment.

If the Tribunal considers that the artist has been a victim of psychological harassment and that the producer has failed to fulfil his obligations under section 43, it may render any decision it believes fair and reasonable, taking into account all the circumstances of the matter, including the discriminatory nature of the behaviour, such as

- (1) ordering the producer to reinstate the artist;
- (2) ordering the producer to pay the artist an indemnity up to a maximum equivalent to the remuneration or monetary consideration lost;
- (3) ordering the producer to take reasonable action to put a stop to the harassment;
- (4) ordering the producer to pay punitive and moral damages to the artist;
- (5) ordering the producer to pay the artist an indemnity for loss of income;
- (6) ordering the producer to pay for the psychological support needed by the artist for a reasonable period of time determined by the Tribunal; and
- (7) ordering the modification of the disciplinary record of the artist who is a victim of psychological harassment.

**“63.4.** Subparagraphs 2, 4 and 6 of the second paragraph of section 63.3 do not apply to a period during which the artist is suffering from an employment injury within the meaning of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) that results from psychological harassment.

Where the Tribunal considers it probable that, pursuant to section 63.3, the psychological harassment entailed an employment injury for the artist, it must reserve its decision with regard to subparagraphs 2, 4 and 6 of the second paragraph of that section.”

**29.** The Act is amended by inserting the following chapter after section 68.4:

#### **“CHAPTER IV.2**

##### **“REGULATIONS**

**“68.5.** The Government may, by regulation, define the terms and expressions used in this Act or specify the definitions provided for therein.

**“68.6.** The Government may, by regulation, after consulting the recognized artists’ association and the recognized association of producers or, if there is no such association of producers, with the association of producers or the producers most representative of a sector, determine minimum conditions applicable to professional contracts entered into with artists, including the remuneration and employee benefits.

The conditions prescribed by such a regulation may vary with the artistic activities and types of production.”

**30.** Section 69 of the Act is amended by replacing “\$100 to \$1,000” by “\$250 to \$2,500”.

**31.** Section 70 of the Act is amended

(1) by replacing “\$50 to \$200” in paragraph 1 by “\$125 to \$625”;

(2) by replacing “\$500 to \$5,000” in paragraph 2 by “\$1,000 to \$10,000”;

(3) by replacing “\$2,500 to \$25,000” in paragraph 3 by “\$5,000 to \$50,000”.

**32.** The Act is amended by inserting the following sections after section 70:

“**71.** Every person who, in order to avoid payment of any amount owed to an artist, fails to record an entry prescribed in the first paragraph of section 53 or makes a false or inaccurate entry in the separate account is guilty of an offence and is liable to a fine of \$1,000 to \$10,000 and, for a subsequent offence, to a fine of \$2,000 to \$20,000.

“**71.1.** Every presenter who contravenes any provision of section 55 or whose record contains what he knows to be false or inaccurate information is guilty of an offence and is liable to a fine of \$1,000 to \$10,000 and, for a subsequent offence, to a fine of \$2,000 to \$20,000.”

#### MUNICIPAL POWERS ACT

**33.** Section 92 of the Municipal Powers Act (chapter C-47.1) is amended by replacing “professional artists within the meaning of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01) and to artists within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists” in the first paragraph by “artists within the meaning of the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

#### TAXATION ACT

**34.** Section 133.5 of the Taxation Act (chapter I-3) is amended by replacing “Act respecting the professional status and conditions of engagement of performing, recording and film artists” in the second paragraph by “Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.



**35.** Section 346.0.1 of the Act is amended by replacing “a professional artist, within the meaning of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01), or an artist, within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists” in the third paragraph by “an artist within the meaning of the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

**36.** Section 421.4.1 of the Act is amended by replacing both occurrences of “Act respecting the professional status and conditions of engagement of performing, recording and film artists” by “Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

**37.** Section 726.26 of the Act is amended by replacing “a professional artist within the meaning of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01), or an artist within the meaning of the Act respecting the professional status and conditions of engagement of performing, recording and film artists” in the first paragraph by “an artist within the meaning of the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

**38.** Section 1029.8.36.0.0.7 of the Act is amended by replacing all occurrences of “Act respecting the professional status and conditions of engagement of performing, recording and film artists” in the definition of “labour expenditure” by “Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

**39.** Section 1029.8.36.0.0.10 of the Act is amended by replacing all occurrences of “Act respecting the professional status and conditions of engagement of performing, recording and film artists” in the definition of “labour expenditure” by “Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING  
AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION  
INDUSTRY

**40.** Section 19 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended by replacing subparagraph i of subparagraph 13 of the first paragraph by the following subparagraph:

“i. an artist who is a member, as such, of an association in a sector of the visual arts or arts and crafts recognized under the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts (chapter S-32.1); or”.

ACT RESPECTING THE PROFESSIONAL STATUS OF ARTISTS IN THE  
VISUAL ARTS, ARTS AND CRAFTS AND LITERATURE, AND THEIR  
CONTRACTS WITH PROMOTERS

**41.** Sections 30 to 36 and 38 to 42 of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01) become, respectively, sections 46 to 55.2 of the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts (chapter S-32.1), subject to the necessary changes in numbering and with the following modifications:

(1) strike out “drawn up in duplicate,” in the introductory clause of section 31;

(2) strike out “of a copy” in the second paragraph of section 32;

(3) replace “in accordance with section 31” in section 33 by “in accordance with section 32”;

(4) replace “sections 35 and 37” in section 42 by “section 35”.

**42.** The Act is repealed.

ACT TO ESTABLISH THE ADMINISTRATIVE LABOUR TRIBUNAL

**43.** Schedule I to the Act to establish the Administrative Labour Tribunal (chapter T-15.1) is amended

(1) by striking out paragraph 25;

(2) by replacing “Act respecting the professional status and conditions of engagement of performing, recording and film artists” in paragraph 26 by “Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts”.

## TRANSITIONAL AND FINAL PROVISIONS

**44.** The Union des écrivaines et des écrivains québécois, the Regroupement des artistes en arts visuels du Québec, the Conseil des métiers d'art du Québec and the Association québécoise des auteurs dramatiques are deemed to be recognized artists' associations under the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts (chapter S-32.1) in the negotiating sector corresponding to the field covered by their recognition under the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01) on 2 June 2022.

For the purposes of subparagraph 2 of the first paragraph of section 14 and the second paragraph of section 20 of the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts, the eventual fifth anniversary from the date of taking effect of the recognition of the artists' associations referred to in the first paragraph in the negotiating sectors also referred to in that paragraph is deemed to be on 3 June 2025.

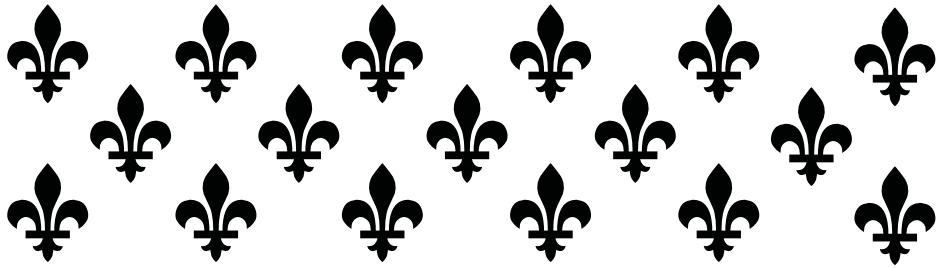
**45.** The first paragraph of section 33 of the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts applies, for the purposes of the first renewal following the coming into force of this section of the group agreements concluded by the Association québécoise des auteurs dramatiques under the Act respecting the professional status and conditions of engagement of performing, recording and film artists, to the matters covered by the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters that may be introduced into the agreements to be renewed. Only those matters may be submitted to arbitration at the request of a single party, unless the parties subsequently consent to give jurisdiction to the arbitrator on other matters.

**46.** Unless the context indicates a different meaning, in any order, grievance, judicial proceeding, judgment, ordinance, contract, agreement, accord or other document, a reference to the Act respecting the professional status and conditions of engagement of performing, recording and film artists, to the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters or to a provision of those Acts is a reference to the Act respecting the professional status of artists in the visual arts, film, the recording arts, literature, arts and crafts and the performing arts or, as applicable, to the corresponding provision of the latter Act.

**47.** The Minister must, not later than 3 June 2027, submit to the Government a report on the implementation of this Act.

The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days after resumption.

**48.** This Act comes into force on 3 June 2022.



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# NATIONAL ASSEMBLY OF QUÉBEC

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SECOND SESSION

FORTY-SECOND LEGISLATURE

Bill 37  
(2022, chapter 25)

**An Act to amend various legislative  
provisions mainly with respect to  
housing**

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**Introduced 25 May 2022  
Passed in principle 1 June 2022  
Passed 9 June 2022  
Assented to 10 June 2022**

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**Québec Official Publisher  
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## EXPLANATORY NOTES

*The Act amends the Civil Code to prescribe, in the case of a dwelling that has been the subject of a change of destination and that was formerly intended for seniors, that a proceeding may be brought before the Administrative Housing Tribunal to have the rent fixed or the conditions of the lease modified and that the lessor cannot evict the lessee without first offering the latter the possibility, on certain conditions, of remaining in the dwelling. In addition, it adds rules for the fixing of the rent payable under the first lease entered into following the change of destination.*

*A number of Acts in the municipal sector are amended to grant the municipalities, intermunicipal boards and public transit authorities the power to acquire immovables by means of a pre-emptive right.*

*The Act amends the Companies Act to subject a non-profit organization to certain requirements with respect to a housing immovable with a social or community destination that was financed by public funds, including the requirement to obtain the authorization of the minister responsible for housing before alienating the immovable. The Act prescribes penal sanctions for any failure to comply on the part of the organization.*

*The Cooperatives Act is amended so that the authorization a housing cooperative must obtain before alienating an immovable with a social or community destination that was financed by public funds is to be given jointly by the minister responsible for housing and the Minister of Economy and Innovation. Furthermore, the latter is empowered to designate a liquidator for a cooperative the Minister has dissolved.*

*The Act respecting the Société d'habitation du Québec is amended to allow the Société to determine, by by-law, the financial compensation that may be required from a lessee of a modest-rental housing dwelling whose revenue increases beyond the eligibility threshold for such a dwelling as well as the rules relating to such compensation.*

*Lastly, the Act contains transitional provisions and a final provision.*

**LEGISLATION AMENDED BY THIS ACT:**

- Civil Code of Québec;
- Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4);
- Cities and Towns Act (chapter C-19);
- Municipal Code of Québec (chapter C-27.1);
- Companies Act (chapter C-38);
- Cooperatives Act (chapter C-67.2);
- Education Act (chapter I-13.3);
- Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1);
- Act respecting the Société d’habitation du Québec (chapter S-8);
- Act respecting public transit authorities (chapter S-30.01).





## Bill 37

### AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY WITH RESPECT TO HOUSING

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CIVIL CODE OF QUÉBEC

**1.** Article 1896 of the Civil Code of Québec is amended by replacing “and 1956” in the second paragraph by “to 1956”.

**2.** Article 1955 of the Code is amended by adding the following paragraph at the end:

“The above rules do not apply in the case of a dwelling that has been the subject of a change of destination referred to in article 1955.1.”

**3.** The Code is amended by inserting the following article after article 1955:

**“1955.1.** Where a dwelling situated in a private seniors’ residence or in another lodging facility where services of a personal nature provided to the lessee are provided to seniors is the subject of a change of destination while remaining offered for dwelling purposes, the rent stipulated in the first lease entered into following the change must correspond to the rent that was charged under the previous lease, less the part of the rent relating to the cost of the services, including services of a personal nature provided to the lessee, accessories, dependencies and other benefits that will no longer be provided under the new lease. The lessor may nevertheless adjust the rent according to the criteria prescribed by the regulations concerning the fixing of rent.

The lessor must, upon entering into the first lease following the change of destination, give a new lessee a notice indicating the rent charged under the previous lease and the services, accessories, dependencies and other benefits provided under the previous lease that will no longer be provided, as well as the cost of each of them.

A new lessee who considers that the rent charged does not comply with the provisions of the first paragraph may, within one month after entering into the lease, file an application to have the rent fixed by the court. Such an application must be filed within two months after the beginning of the lease if the lessee did not receive the notice referred to in the second paragraph; if the lessor gave a notice containing a misrepresentation, the lessee must file the application within two months after becoming aware of that fact.”

**4.** The Code is amended by inserting the following article after article 1959.1:

**“1959.2.** A lessor may not evict a lessee solely because of a change of destination referred to in article 1955.1, unless the lessor offered, not later than one month before sending the notice of eviction, to resiliate the lease and to enter into a new lease, without interruption and in accordance with the first paragraph of that article, and the lessee has refused that offer. The offer must indicate, in particular, the services, accessories, dependencies and other benefits provided under the previous lease that will no longer be provided, as well as the cost of each of them. It must also reproduce the content of article 1955.1 and of this article.

Within one month after receiving the lessor’s offer, the lessee is bound to inform the lessor of whether or not the lessee accepts the offer; the proposal is deemed to have been refused if the lessee fails to respond.

A lessee who accepts such an offer may nevertheless, within one month after entering into the lease, apply to the court to have the rent fixed in accordance with the first paragraph of article 1955.1 or, as applicable, for a ruling on any other modification in comparison with the resiliated lease.”

**5.** Article 1961 of the Code is amended by adding the following sentence at the end of the third paragraph: “In the case of a notice of eviction that concerns a dwelling situated in a private seniors’ residence or in another lodging facility where services of a personal nature provided to the lessee are provided to seniors, the notice must also reproduce the content of articles 1955.1 and 1959.2.”

#### CHARTER OF VILLE DE MONTRÉAL, METROPOLIS OF QUÉBEC

**6.** Subdivision 15.1 of Division II of Chapter III of Schedule C to the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4), comprising sections 151.1 to 151.7, is repealed.

#### CITIES AND TOWNS ACT

**7.** Section 468.51 of the Cities and Towns Act (chapter C-19) is amended by replacing “572.1, 573” in the first paragraph by “572.0.1”.

**8.** The Act is amended by inserting the following subdivision after section 572:

“§32.1. — *Pre-emptive right*

**“572.0.1.** Any municipality may, in all or part of its territory as determined by the by-law provided for in section 572.0.2, exercise a pre-emptive right to acquire any immovable, excluding immovables owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

The municipality's pre-emptive right may only be exercised to acquire an immovable in respect of which a notice of the municipality's pre-emptive right has been registered. The right is exercised subject to the pre-emptive right provided for in section 56 of the Cultural Heritage Act (chapter P-9.002) and that provided for in section 68.3 of the Act respecting the Société d'habitation du Québec (chapter S-8).

**“572.0.2.** The municipality shall determine, by by-law, the territory in which its pre-emptive right may be exercised and the municipal purposes for which immovables may be acquired in that manner.

**“572.0.3.** The notice of the municipality's pre-emptive right must identify the immovable concerned and describe the purposes for which it may be acquired.

The notice must be notified to the owner of the immovable and takes effect on being registered in the land register. It is valid for the period specified in the notice, which may not exceed 10 years.

The municipality may not have a notice of pre-emptive right registered in respect of an immovable that is already the subject of such a notice registered by another municipal body under this Act, the Municipal Code of Québec (chapter C-27.1) or the Act respecting public transit authorities (chapter S-30.01).

The municipality may, for the purpose of exercising the pre-emptive right, act as mandatary of a municipal body that has adopted a pre-emptive right by-law under any of the Acts referred to in the third paragraph. It may then provide, in its notice of pre-emptive right, that the immovable may be acquired for a purpose within the jurisdiction of that body.

For the purposes of this section, a municipal body is a municipality, an intermunicipal management board or a public transit authority.

**“572.0.4.** The owner of an immovable in respect of which a notice of the municipality's pre-emptive right has been issued may not, on pain of nullity, alienate the immovable if the owner has not notified a notice to the municipality of the owner's intention to alienate the immovable.

The owner's notice must state the price of the proposed alienation, the conditions to which it is subject, and the name of the person who intends to acquire the immovable. If the immovable is to be alienated, in whole or in part, for non-monetary consideration, the notice must include a reliable and objective estimate of the value of that consideration.

The first and second paragraphs do not apply to an alienation made for the benefit of a person related to the owner within the meaning of the Taxation Act (chapter I-3) or for the benefit of a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

**“572.0.5.** The municipality may, not later than 60 days following notification of the notice of intention to alienate, notify a notice to the owner of its intention to exercise its pre-emptive right and to acquire the immovable at the price and on the conditions stated in the notice of intention to alienate, subject to any modifications subsequently agreed on with the owner. If the notice of intention to alienate contains an estimate of the value of a non-monetary consideration, the price must be increased by an equal amount.

The municipality may, during that period, require from the owner any information allowing it to assess the condition of the immovable. It may also, after giving 48 hours' prior notice, access the immovable to conduct, at its own expense, any study or analysis it considers useful.

If the municipality does not notify the notice provided for in the first paragraph to the owner within that 60-day period, it is deemed to have waived its pre-emptive right.

If the municipality waives its pre-emptive right and the proposed alienation occurs, it must have the notice of its pre-emptive right removed from the land register.

**“572.0.6.** If the municipality exercises its pre-emptive right, it must pay the price of the immovable within 60 days after notifying the notice of its intention to acquire the immovable. If the municipality cannot pay the amount to the owner, it may deposit it, on the owner's behalf, at the office of the Superior Court.

Sections 53.15 to 53.17 of the Expropriation Act (chapter E-24) apply, with the necessary modifications.

In the absence of a notarial contract, the municipality becomes the owner of the immovable by registering a notice of transfer of ownership in the land register; the notice must include a description of the immovable, the price and conditions of its acquisition, and the date on which the municipality will take possession of the immovable.

The notice of transfer must be served on the owner at least 30 days before it is registered in the land register.

To be registered, the notice must be accompanied by documents confirming that the amount has been paid to the owner or deposited at the office of the Superior Court and proof that the notice has been served on the owner.

**“572.0.7.** If the municipality avails itself of its pre-emptive right, it must compensate the person who intended to acquire the immovable for reasonable expenses incurred during negotiation of the price and conditions of the proposed alienation.”

## MUNICIPAL CODE OF QUÉBEC

**9.** Article 620 of the Municipal Code of Québec (chapter C-27.1) is amended by replacing “572.1, 573” in the first paragraph by “572.0.1”.

**10.** The Code is amended by inserting the following Title after article 1104.1:

**“TITLE XXVIII.0.1****“PRE-EMPTIVE RIGHT**

**“1104.1.1.** Any municipality may, in all or part of its territory as determined by the by-law provided for in article 1104.1.2, exercise a pre-emptive right to acquire any immovable, excluding immovables owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

The municipality’s pre-emptive right may only be exercised to acquire an immovable in respect of which a notice of the municipality’s pre-emptive right has been registered. The right is exercised subject to the pre-emptive right provided for in section 56 of the Cultural Heritage Act (chapter P-9.002) and that provided for in section 68.3 of the Act respecting the Société d’habitation du Québec (chapter S-8).

**“1104.1.2.** The municipality shall determine, by by-law, the territory in which its pre-emptive right may be exercised and the municipal purposes for which immovables may be acquired in that manner.

**“1104.1.3.** The notice of the municipality’s pre-emptive right must identify the immovable concerned and describe the purposes for which it may be acquired.

The notice must be notified to the owner of the immovable and takes effect on being registered in the land register. It is valid for the period specified in the notice, which may not exceed 10 years.

The municipality may not have a notice of pre-emptive right registered in respect of an immovable that is already the subject of such a notice registered by another municipal body under this Act, the Cities and Towns Act (chapter C-19) or the Act respecting public transit authorities (chapter S-30.01).

The municipality may, for the purpose of exercising the pre-emptive right, act as mandatary of a municipal body that has adopted a pre-emptive right by-law under any of the Acts referred to in the third paragraph. It may then provide, in its notice of pre-emptive right, that the immovable may be acquired for a purpose within the jurisdiction of that body.

For the purposes of this section, a municipal body is a municipality, an intermunicipal management board or a public transit authority.

**1104.1.4.** The owner of an immovable in respect of which a notice of the municipality’s pre-emptive right has been issued may not, on pain of nullity, alienate the immovable if the owner has not notified a notice to the municipality of the owner’s intention to alienate the immovable.

The owner’s notice must state the price of the proposed alienation, the conditions to which it is subject, and the name of the person who intends to acquire the immovable. If the immovable is to be alienated, in whole or in part, for non-monetary consideration, the notice must include a reliable and objective estimate of the value of that consideration.

The first and second paragraphs do not apply to an alienation made for the benefit of a person related to the owner within the meaning of the Taxation Act (chapter I-3) or for the benefit of a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

**1104.1.5.** The municipality may, not later than 60 days following notification of the notice of intention to alienate, notify a notice to the owner of its intention to exercise its pre-emptive right and to acquire the immovable at the price and on the conditions stated in the notice of intention to alienate, subject to any modifications subsequently agreed on with the owner. If the notice of intention to alienate contains an estimate of the value of a non-monetary consideration, the price must be increased by an equal amount.

The municipality may, during that period, require from the owner any information allowing it to assess the condition of the immovable. It may also, after giving 48 hours’ prior notice, access the immovable to conduct, at its own expense, any study or analysis it considers useful.

If the municipality does not notify the notice provided for in the first paragraph to the owner within that 60-day period, it is deemed to have waived its pre-emptive right.

If the municipality waives its pre-emptive right and the proposed alienation occurs, the municipality must have the notice of its pre-emptive right removed from the land register.

**1104.1.6.** If the municipality exercises its pre-emptive right, it must pay the price of the immovable within 60 days after notifying the notice of its intention to acquire the immovable. If the municipality cannot pay the amount to the owner, it may deposit it, on the owner’s behalf, at the office of the Superior Court.

Sections 53.15 to 53.17 of the Expropriation Act (chapter E-24) apply, with the necessary modifications.

In the absence of a notarial contract, the municipality becomes the owner of the immovable by registering a notice of transfer of ownership in the land register; the notice must include a description of the immovable, the price and conditions of its acquisition, and the date on which the municipality will take possession of the immovable.

The notice of transfer must be served on the owner at least 30 days before it is registered in the land register.

To be registered, the notice must be accompanied by documents confirming that the amount has been paid to the owner or deposited at the office of the Superior Court and proof that the notice has been served on the owner.

**1104.1.7.** If the municipality avails itself of its pre-emptive right, it must compensate the person who intended to acquire the immovable for reasonable expenses incurred during negotiation of the price and conditions of the proposed alienation.”

#### COMPANIES ACT

**11.** Section 1 of the Companies Act (chapter C-38) is amended by inserting “the provisions of Division III.2 of Part III, which are administered by the Minister of Municipal Affairs, Regions and Land Occupancy, and” after “except”.

**12.** The Act is amended by inserting the following division after section 227.6:

#### “DIVISION III.2

#### “IMMOVABLE BUILT, ACQUIRED, RESTORED OR RENOVATED WITH THE HELP OF HOUSING ASSISTANCE

**227.7.** This division applies to any legal person that is the owner of an immovable with a social or community destination that was built or acquired or has been restored or renovated with the help of housing assistance granted by the Government, the federal government or one of their departments, agencies or bodies.

**227.8.** The legal person must

- (1) maintain the social or community destination of the immovable;
- (2) set up a reserve sufficient to ensure the sound and prudent management, maintenance and preservation of the immovable;
- (3) appoint an auditor, who must be a member of the Ordre professionnel des comptables professionnels agréés du Québec;

(4) have the immovable inspected by an expert at least every five years and submit the expert's report at the legal person's meeting that follows the filing of the report;

(5) prepare a five-year plan for the maintenance and preservation of the immovable and the related budgets; and

(6) on its balance sheet, in addition to the requirements set out in subsection 3 of section 98, give the date of the last inspection of the immovable, and report on the maintenance and preservation work done and on the budgets related to the five-year plan.

**“227.9.** The alienation of the immovable, other than by expropriation or forced sale, the establishment of emphyteusis on it or a change of its destination must be authorized by the Minister, who may subject such authorization to the conditions the Minister determines.

The first paragraph does not apply to an immovable referred to in section 68.1 of the Act respecting the Société d'habitation du Québec (chapter S-8), or if an immovable is taken in payment or another hypothecary right relating to an immovable is exercised

(1) by a hypothecary creditor whose business is making loans on real security; or

(2) by the Government, the federal government or one of their departments, agencies or bodies, or by a legal person established in the public interest.

**“227.10.** The application for authorization must contain the name and domicile of the legal person, a description of the immovable, the total amount obtained under any assistance referred to in section 227.7 and a certified statement from the Land Registrar of the charges encumbering the immovable. In the case of an alienation or the establishment of emphyteusis, the application must also state the nature and conditions of the juridical act contemplated, the name of the future acquirer, assignee or beneficiary, and the sale price of the immovable; in the case of a change of destination, it must specify the proposed new destination.

On receiving an application for authorization, the Minister shall inform the Réseau québécois des organismes sans but lucratif d'habitation and, if applicable, the federation of non-profit housing organizations operating in the region where the immovable is located, which have 30 days to submit their observations.

In analyzing the application, in addition to the elements specified in the first paragraph, the Minister takes into account the impact of the act contemplated on the social or community destination of the immovable and the observations submitted by the community sector.



**“227.11.** The Minister may require the registration in the land register of a statement specifying that the immovable is subject to section 227.9. The registration is required by way of a notice sent to the Land Registry Office.

**“227.12.** Any act done in contravention of this division is absolutely null.

**“227.13.** The Attorney General may obtain from the Superior Court an order to stop any act or transaction undertaken or continued without the Minister’s authorization.

The application of the Attorney General is heard and judged on an urgent basis.

**“227.14.** In the case of the winding-up of the legal person, any immovable referred to in section 227.7 is assigned, by the meeting of the members, to another legal person governed by this Part or, in the absence of a decision to that effect, to the Réseau québécois des organismes sans but lucratif d’habitation.

**“227.15.** The following commit an offence and are liable to a fine of not less than \$500 nor more than \$10,000:

(1) whoever provides false or inaccurate information to the Minister;

(2) whoever hinders or attempts to hinder a person performing an action that this division requires or authorizes the person to perform or that the person is authorized to perform within the scope of the person’s verification powers relating to the carrying out of this division; and

(3) whoever contravenes any of paragraphs 2 to 6 of section 227.8.

The fines are doubled for a subsequent offence.

**“227.16.** Whoever contravenes paragraph 1 of section 227.8, section 227.9 or section 227.14 commits an offence and is liable to a fine of not less than \$2,500 nor more than \$10,000. The fines are doubled for a subsequent offence.

On a finding of guilty, a judge may, in addition to imposing any other penalty and on an application by the prosecutor filed with the statement of offence, impose an additional fine equal to the value of the property involved in the offence, even if the maximum fine under the first paragraph has been imposed on the offender.

**“227.17.** Whoever, by an act or omission, helps or, by encouragement, advice, consent, authorization or order, induces a person to commit an offence under this division commits the same offence.

**“227.18.** Penal proceedings for an offence under this division are prescribed three years from the date on which the offence was committed.”

## COOPERATIVES ACT

**13.** Section 191 of the Cooperatives Act (chapter C-67.2) is replaced by the following section:

**“191.** The Minister shall designate the liquidator of the cooperative.

If the Minister fails to designate a liquidator, the Minister of Revenue shall act as liquidator.

The Minister of Revenue or the designated liquidator, as the case may be, shall render an account to the Minister.”

**14.** Section 221.2.4 of the Act is amended by replacing “destination, in particular the social or community vocation,” by “social or community destination”.

**15.** Section 221.2.5 of the Act is amended

(1) by replacing “by the Minister, who may subject such authorization to the conditions the Minister determines” in the first paragraph by “jointly by the Minister and by the Minister of Municipal Affairs, Regions and Land Occupancy, who may each subject their authorization to the conditions they determine”;

(2) by replacing “if the building is taken in payment or” in the second paragraph by “to an immovable referred to in section 68.1 of the Act respecting the Société d’habitation du Québec (chapter S-8), or if the building is taken in payment or”.

**16.** Section 221.2.6 of the Act is amended

(1) by replacing “acquirer, assignee or future beneficiary” in the first paragraph by “future acquirer, assignee or beneficiary”;

(2) in the third paragraph,

(a) by replacing “the Minister takes into account” by “the ministers shall take into account”;

(b) by replacing “destination, in particular the social or community vocation,” by “social or community destination”;

(3) by replacing “the Minister must” in the fourth paragraph by “the ministers must”.

**17.** Section 221.2.9 of the Act is amended by replacing “the Minister’s authorization” in the first paragraph by “the joint authorization of the Minister and of the Minister of Municipal Affairs, Regions and Land Occupancy”.

#### EDUCATION ACT

**18.** Sections 272.17 to 272.22 of the Education Act (chapter I-13.3) are repealed.

#### ACT RESPECTING THE MINISTÈRE DES AFFAIRES MUNICIPALES, DES RÉGIONS ET DE L’OCCUPATION DU TERRITOIRE

**19.** Section 15 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1) is amended by adding the following paragraph at the end:

“In the case of a person designated to conduct a verification to ascertain that Division III.2 of Part III of the Companies Act (chapter C-38) is being properly enforced, this section applies in respect of the legal person referred to in that division, with the necessary modifications.”

**20.** Section 17 of the Act is amended by replacing “member of the council or of an officer or employee of the visited municipal body,” by “council member, officer or employee of the municipal body, or of the legal person referred to in Division III.2 of Part III of the Companies Act (chapter C-38), that the person visits,”.

#### ACT RESPECTING THE SOCIÉTÉ D’HABITATION DU QUÉBEC

**21.** Section 86 of the Act respecting the Société d’habitation du Québec (chapter S-8) is amended by replacing subparagraph g.1 of the first paragraph by the following subparagraph:

“(g.1) establish the categories of modest-rental housing dwellings, the terms governing the allocation of such dwellings and the conditions upon which leases for such dwellings may be taken or granted, and prescribe any compensation that may be exigible from lessees who cease to be eligible for such dwellings as well as the rules relating to such compensation;”.

#### ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

**22.** The Act respecting public transit authorities (chapter S-30.01) is amended by inserting the following sections after section 92:

“**92.0.1.** A transit authority may, in all or part of its territory as determined by the by-law provided for in section 92.0.2, exercise a pre-emptive right to acquire any immovable, excluding immovables owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

A transit authority's pre-emptive right may only be exercised to acquire an immovable in respect of which a notice of the transit authority's pre-emptive right has been registered. The right is exercised subject to the pre-emptive right provided for in section 56 of the Cultural Heritage Act (chapter P-9.002) and that provided for in section 68.3 of the Act respecting the Société d'habitation du Québec (chapter S-8).

**“92.0.2.** The transit authority shall determine, by by-law, the territory in which its pre-emptive right may be exercised and the purposes for which immovables may be acquired in that manner.

**“92.0.3.** The notice of the transit authority's pre-emptive right must identify the immovable concerned and describe the purposes for which it may be acquired.

The notice must be notified to the owner of the immovable and takes effect on being registered in the land register. It is valid for the period specified in the notice, which may not exceed 10 years.

The transit authority may not have a notice of pre-emptive right registered in respect of an immovable that is already the subject of such a notice registered by another municipal body under the Cities and Towns Act (chapter C-19) or the Municipal Code of Québec (chapter C-27.1).

The transit authority may, for the purpose of exercising the pre-emptive right, act as mandatary of a municipal body that has adopted a pre-emptive right by-law under any of the Acts referred to in the third paragraph. It may then provide, in its notice of pre-emptive right, that the immovable may be acquired for a purpose within the jurisdiction of that body.

For the purposes of this section, a municipal body is a municipality or an intermunicipal management board.

**“92.0.4.** The owner of an immovable in respect of which a notice of the transit authority's pre-emptive right has been issued may not, on pain of nullity, alienate the immovable if the owner has not notified a notice to the transit authority of the owner's intention to alienate the immovable.

The owner's notice must state the price of the proposed alienation, the conditions to which it is subject, and the name of the person who intends to acquire the immovable. If the immovable is to be alienated, in whole or in part, for non-monetary consideration, the notice must include a reliable and objective estimate of the value of that consideration.

The first and second paragraphs do not apply to an alienation made for the benefit of a person related to the owner within the meaning of the Taxation Act (chapter I-3) or for the benefit of a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

**“92.0.5.** The transit authority may, not later than 60 days following notification of the notice of intention to alienate, notify a notice to the owner of its intention to exercise its pre-emptive right and to acquire the immovable at the price and on the conditions stated in the notice of intention to alienate, subject to any modifications subsequently agreed on with the owner. If the notice of intention to alienate contains an estimate of the value of a non-monetary consideration, the price must be increased by an equal amount.

The transit authority may, during that period, require from the owner any information allowing it to assess the condition of the immovable. It may also, after giving 48 hours' prior notice, access the immovable to conduct, at its own expense, any study or analysis it considers useful.

If the transit authority does not notify the notice provided for in the first paragraph to the owner within that 60-day period, it is deemed to have waived its pre-emptive right.

If the transit authority waives its pre-emptive right and the proposed alienation occurs, the transit authority must have the notice of its pre-emptive right removed from the land register.

**“92.0.6.** If the transit authority exercises its pre-emptive right, it must pay the price of the immovable within 60 days after notifying the notice of its intention to acquire the immovable. If the transit authority cannot pay the amount to the owner, it may deposit it, on the owner's behalf, at the office of the Superior Court.

Sections 53.15 to 53.17 of the Expropriation Act (chapter E-24) apply, with the necessary modifications.

In the absence of a notarial contract, the transit authority becomes the owner of the immovable by registering a notice of transfer of ownership in the land register; the notice must include a description of the immovable, the price and conditions of its acquisition, and the date on which the transit authority will take possession of the immovable.

The notice of transfer must be served on the owner at least 30 days before it is registered in the land register.

To be registered, the notice must be accompanied by documents confirming that the amount has been paid to the owner or deposited at the office of the Superior Court and proof that the notice has been served on the owner.

**“92.0.7.** If the transit authority avails itself of its pre-emptive right, it must compensate the person who intended to acquire the immovable for reasonable expenses incurred during negotiation of the price and conditions of the proposed alienation.”

## TRANSITIONAL AND FINAL PROVISIONS

**23.** Article 1955 of the Civil Code, as it reads on 9 June 2022, continues to apply in respect of a dwelling situated in an immovable ready for its intended use before 10 June 2022.

**24.** Article 1959.2 of the Code, enacted by section 4, does not apply to an eviction process for which the notice of eviction was given before 10 June 2022.

**25.** Any act performed under sections 151.1 to 151.7 of Schedule C to the Charter of Ville de Montréal, metropolis of Québec (chapter C-11.4), or under sections 272.17 to 272.22 of the Education Act (chapter I-13.3), repealed by, respectively, sections 6 and 18, is considered to have been performed under sections 572.0.1 to 572.0.7 of the Cities and Towns Act (chapter C-19) or under articles 1104.1.1 to 1104.1.7 of the Municipal Code of Québec (chapter C-27.1), enacted by sections 8 and 10, respectively, depending on the Act governing the municipality concerned.

Any notice of pre-emptive right registered in the land register before 10 June 2022 is valid for 10 years from the registration date.

In the case of a notice of intention to alienate referred to in section 272.20 of the Education Act and received by the municipality before 10 June 2022, the municipality may, not later than the 90th day following notification of the notice, notify a notice to the owner of its intention to exercise its pre-emptive right.

**26.** Paragraphs 2 to 6 of section 227.8 of the Companies Act (chapter C-38), enacted by section 12, apply to legal persons constituted before 10 June 2022 only from the end of their fiscal year in progress on that date.

Such legal persons must have the inspection required under paragraph 4 of section 227.8 of the Companies Act, enacted by section 12, carried out for the first time before the later of the following dates:

(1) the date of the end of the fiscal year that follows the fiscal year in progress on 10 June 2022; or

(2) the date that is five years after the filing date of an expert's report relating to the inspection of the immovable, where such a report was filed before 10 June 2022.

**27.** The first regulation amending the Regulation respecting mandatory lease forms and the particulars of a notice to a new lessee (chapter T-15.01, r. 3) is not subject to sections 8 to 14 of the Regulations Act (chapter R-18.1), to the extent that the amendments it contains are required by the amendments made to the Civil Code by sections 1 to 4.

Until that first regulation is made, any lease governed by the Regulation respecting mandatory lease forms and the particulars of a notice to a new lessee and entered into after 9 June 2022 must be read with the modifications required by the amendments made to the Civil Code by sections 1 to 4.

**28.** This Act comes into force on 10 June 2022.





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## Notices

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### Notice

Natural Heritage Conservation Act  
(chapter C-61.01)

#### **Aigle-Blanc Nature Reserve — Recognition**

Notice is hereby given, pursuant to section 60 of the Natural Heritage Conservation Act (chapter C-61.01), that the Minister of the Environment and the Fight against Climate Change has recognized a private property located in the city of Lac-Brome, within the regional county municipality of Brome-Missisquoi, known and designated as a part of lots 4 264 774 and 4 264 813 of the Québec cadastre, Brome Registry Division, as a nature reserve. This property covers an area of 34.88 hectares.

The recognition in perpetuity of this natural reserve takes effect on the date of publication of this notice in the *Gazette officielle du Québec*.

FRANCIS BOUCHARD  
*Directeur des Aires Protégées*

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### Notice

Natural Heritage Conservation Act  
(chapter C-61.01)

#### **Boisé-des-Terres-Noires Nature Reserve — Recognition**

Notice is hereby given, pursuant to section 60 of the Natural Heritage Conservation Act (chapter C-61.01), that the Minister of the Environment and the Fight against Climate Change has recognized a private property located in the city of L'Assomption, within the regional county municipality of L'Assomption, known and designated as lots 2 890 719, 2 890 721, 2 890 722, 2 890 723, 2 890 724 and 2 890 725 of the Québec cadastre, L'Assomption Registry Division, as a nature reserve. This property covers an area of 37.39 hectares.

The recognition is given in perpetuity and takes effect on the date of publication of this notice in the *Gazette officielle du Québec*.

FRANCIS BOUCHARD  
*Directeur des Aires Protégées*

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