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## Part 2

# LAWS AND REGULATIONS

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8 February 2023 / Volume 155

### Summary

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Regulation respecting the *Gazette officielle du Québec*, section 4

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## Regulations and other Acts

Gouvernement du Québec

**O.C. 90-2023**, 25 January 2023

Tax Administration Act  
(chapter A-6.002)

Taxation Act  
(chapter I-3)

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

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

### Various regulations of a fiscal nature —Amendment

Regulations to amend various regulations of a fiscal nature

WHEREAS, under the second paragraph of section 31 of the Tax Administration Act (chapter A-6.002), the Government may, after obtaining the opinion of the Commission d'accès à l'information, make regulations to determine that a refund owing to a person by reason of the application of a fiscal law may also be allocated to the payment of any amount for which that person is in debt to the State under an Act other than a fiscal law;

WHEREAS the Commission d'accès à l'information has given its opinion on that measure;

WHEREAS, under the first paragraph of section 96 of the Tax Administration Act, the Government may make regulations, in particular to prescribe the measures required to carry out the Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, prescribed international organizations, their head officers and their employees and the members of their families;

WHEREAS, under subparagraphs *e*, *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (chapter I-3), the Government may make regulations to establish classes of property for the purposes of section 130 of the Act, to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in

the Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of the Act;

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

WHEREAS, under subparagraphs 33.8, 41.0.1, 55.1, 55.1.0.1 and 61 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, determine, for the purposes of section 350.62 of the Act, the prescribed services, prescribed cases and conditions, prescribed manner, prescribed time and prescribed information, determine, for the purposes of section 399.1 of the Act, the prescribed mandataries, determine, for the purposes of section 541.24 of the Act, the prescribed sleeping-accommodation establishments and the prescribed tourist regions, determine, for the purposes of section 541.26.1 of the Act, the prescribed foreign currencies and prescribe any other measures required for the purposes of the Act;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration (chapter A-6.002, r. 1) to require the liquidator of a succession to provide a copy of the will, certified by the notary, and the minutes of the probate as well as a copy of the certificate of search in the registers of wills maintained by the Chambre des notaires du Québec and by the Barreau du Québec, and to authorize a service head who carries out duties at the Direction générale des enquêtes, de l'inspection et des poursuites pénales within the Agence du revenu du Québec to keep, in the manner prescribed by the Regulation, the deposit paid by a person as consideration for the return of a vehicle seized;

WHEREAS it is expedient to amend the Regulation so that a tax refund owed to a person may be allocated to the payment of an amount owing by the person under the Act respecting certain measures enabling the enforcement of environmental and dam safety legislation (chapter M-11.6), the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (chapter A-33.02), the Natural Heritage Conservation Act (chapter C-61.01), the Act respecting threatened or vulnerable species

(chapter E-12.01), the Pesticides Act (chapter P-9.3), the Watercourses Act (chapter R-13) and the Dam Safety Act (chapter S-3.1.01);

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) to reflect the new agreement between the Government of Québec and the International Civil Aviation Organization relating to tax exemptions granted to the organization and to certain of its employees and members of their families, pursuant to Order in Council 1236-2022 dated 22 June 2022;

WHEREAS it is expedient to amend the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) to include the Organization of World Heritage Cities, AIESEC International, ZMQ Global, GODAN, the International Data Organization for Transport and the International Coordinating Council of Aerospace Industries Associations as bodies benefiting from tax exemptions under the Regulation, pursuant to Orders in Council 1192-2021 and 1193-2021 dated 1 September 2021 and Orders in Council 1237-2022, 1238-2022, 1239-2022 and 1240-2022 dated 22 June 2022;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act (chapter I-3, r. 1) and the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) primarily to give effect to fiscal measures announced in Information Bulletins posted on the website of the Ministère des Finances in particular on 16 December 2019, 6 November 2020, 30 June 2021, 25 November 2021, 4 February 2022, 29 April 2022 and 14 July 2022;

WHEREAS it is expedient to amend the Regulation respecting contributions to the Québec Pension Plan (chapter R-9, r. 2) to determine the rate that an employer is to use for 2023 to calculate the deduction at source in relation to an employee's base contribution and first additional contribution to the Québec Pension Plan;

WHEREAS it is expedient, with a view to more efficient application of the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax, to amend the Regulation respecting fiscal administration, the Regulation respecting the Taxation Act and the Regulation respecting the Québec sales tax to make technical, terminological and consequential amendments;

WHEREAS, under paragraph 2 of section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published as provided

in section 8 of the Act, if the authority making it is of the opinion that the proposed regulation is designed to establish, amend or repeal norms of a fiscal nature;

WHEREAS, under section 13 of the Act, the reason justifying the absence of such publication must be published with the regulation;

WHEREAS, under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the regulation establishes, amends or repeals norms of a fiscal nature, and the reason justifying such coming into force must be published with the regulation;

WHEREAS the Government is of the opinion that the regulations attached to this Order in Council establish, amend or repeal norms of a fiscal nature;

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

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

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

WHEREAS, under section 82.1 of the Act respecting the Québec Pension Plan, every regulation made in particular under Title III of the Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein and such a regulation may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect;

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

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

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

—Regulation to amend the Regulation respecting fiscal administration;

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

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

—Regulation to amend the Regulation respecting the Taxation Act;

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

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

YVES OUELLET

*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting fiscal administration

Tax Administration Act  
(chapter A-6.002, s. 31, 2nd par., s. 96, 1st par. and s. 97)

**1.** Section 14R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1) is amended

(1) by replacing paragraph 3 by the following:

“(3) a copy, authentic as the case may be, of the will and, if applicable, every codicil relating thereto or a copy certified by the clerk of the court or by the notary, as the case may be, of the documents mentioned in article 461 of the Code of Civil Procedure (chapter C-25.01);”;

(2) by inserting the following after paragraph 3:

“(3.1) a copy of the certificate of search in the registers of wills maintained by the Chambre des notaires du Québec and by the Barreau du Québec;”;

(3) in the French text, by inserting “une” in paragraphs 7, 8, 11 and 12 before “copie”;

(4) in the French text, by inserting “une” in paragraph 10 before “preuve”.

**2.** Section 31R1 of the Regulation is amended in the first paragraph

(1) by inserting the following after subparagraph *f*:

“(f.1) the Act respecting certain measures enabling the enforcement of environmental and dam safety legislation (chapter M-11.6);”;

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

“(k) the Pesticides Act (chapter P-9.3);

“(l) the Dam Safety Act (chapter S-3.1.01);

“(m) the Watercourses Act (chapter R-13);

“(n) the Act to increase the number of zero-emission motor vehicles in Québec in order to reduce greenhouse gas and other pollutant emissions (chapter A-33.02);

“(o) the Act respecting threatened or vulnerable species (chapter E-12.01);

“(p) the Natural Heritage Conservation Act (chapter C-61.01).”.

**3.** Section 40.3R2 of the Regulation is amended by replacing “or assistant senior director” by “, assistant senior director or service head”.

**4.** (1) Section 58.1R2 of the Regulation is amended by adding the following paragraph at the end:

“(d) a trust that is not resident in Québec and does not carry on a business in Québec.”.

(2) Subsection 1 has effect from 26 March 2021.

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

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

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

**1.** (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international governmental organizations and to certain of their employees and members of their families (chapter A-6.002, r. 3) is amended in the second paragraph

(1) by striking out subparagraphs 1 and 2;

(2) by replacing subparagraphs 3 and 4 by the following:

“(3) performs a function referred to in Schedule C or in paragraph 1 of any of Schedules E to J and meets the conditions set out in paragraphs 2 and 3 of section 8.3;

“(4) performs a recognized function referred to in Schedule D or in paragraph 2 of any of Schedules E to J and meets the conditions set out in paragraphs 2 and 3 of section 8.3.”

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Income Tax Act (chapter I-3), in which case it applies from the taxation year 2022.

**2.** (1) Section 8.3 of the Regulation is amended

(1) in the French text of the portion before paragraph 1 by replacing “*réfère*” by “*fait référence*”;

(2) by striking out paragraphs 1 and 4 to 6.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

**3.** (1) Section 8.4 of the Regulation is replaced by the following:

“**8.4.** An organization referred to in the first paragraph of section 8.2 is exempt from all duties imposed under the Taxation Act (chapter I-3).”

(2) Subsection 1 applies from the taxation year 2022.

**4.** (1) Section 8.4.1 of the Regulation is amended

(1) by replacing paragraph 1 by the following:

“(1) the individual’s income from the duties of an office or employment with

(a) the organization with which the individual performs functions; or

(b) a governmental representation established with the organization and with which the individual performs functions;”;

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

“(b) the individual is not performing the duties of an office or employment in Canada other than the individual’s functions with the organization or a governmental representation established with the organization; and”.

(2) Subsection 1 applies from the taxation year 2022.

**5.** (1) Section 8.4.2 of the Regulation is amended by replacing subparagraph *d* of paragraph 2 by the following:

“(d) immediately before entering upon the individual’s duties with the organization

“i. the individual resided outside Canada; or

“ii. was assuming functions with another prescribed international organization pursuant to subparagraph *b* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) and resided outside Canada immediately before entering upon the duties with that other organization or, immediately before entering upon the duties with that other organization, met one of the conditions set out in this subparagraph *d*.”

(2) Subsection 1 applies from the taxation year 2022.

**6.** (1) Section 8.4.3 of the Regulation is amended by striking out “any of paragraphs 2 to 7 of”.

(2) Subsection 1 has effect from 1 January 2022.

**7.** (1) Section 8.6 of the Regulation is amended

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



“8.6. Subject to the second and fourth paragraphs, an individual referred to in subparagraph 3 of the second paragraph of section 8.2 is entitled to a rebate or refund of all duties imposed under the following Acts if the individual applies therefor to the Minister in prescribed form.”;

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

“An individual referred to in the first paragraph is not entitled to a rebate or refund of the duties imposed under the Acts listed in that paragraph in respect of a property or service acquired within the scope of professional or commercial activities carried on by the individual in Canada or within the scope of the duties of an office or employment performed by the individual in Canada, other than the individual’s duties of an office or employment with the organization with

(1) the organization with which the individual performs functions; or

(2) a governmental representation established with the organization and with which the individual performs functions.”.

(2) Subsection 1 has effect from 1 July 2022.

**8.** (1) Section 8.6.1 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2022.

**9.** (1) Section 8.7 of the Regulation is revoked.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

**10.** (1) Section 8.7.1 of the Regulation is amended by replacing the portion before paragraph 1 by the following:

“8.7.1. The exemptions provided for in sections 8.4.1 and 8.4.2 also apply to a member of the family of an individual referred to in subparagraph 3 of the second paragraph of section 8.2 or of an individual referred to in subparagraph 4 of that paragraph who meets the conditions referred to in subparagraphs *a* and *d* of paragraph 2 of section 8.4.2 if the member”.

(2) Subsection 1 applies from the taxation year 2022.

**11.** (1) Section 8.9 of the Regulation is amended by striking out subparagraph 1 of the second paragraph.

(2) Subsection 1 applies from the taxation year 2022.

**12.** (1) Schedule C to the Regulation is amended

(1) by replacing “subparagraph 1” in the portion of the first paragraph of subsection 1 before subparagraph *a* by “subparagraph 3”;

(2) by striking out subparagraphs *c* to *f* of the first paragraph of subsection 1;

(3) by adding the following subparagraphs at the end of the first paragraph of subsection 1:

“(g) officer who belongs to the categories of administrators D-1, D-2 and higher;

“(h) senior officer at the P-4 level or higher.”;

(4) by replacing “professionals” in the second paragraph of subsection 1 by “administrators”;

(5) by replacing “subparagraph 1” in the portion of the first paragraph of subsection 2 before subparagraph *a* by “subparagraph 3”;

(6) by replacing “assigned” in the second paragraph of subsection 2 by “appointed”.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

**13.** (1) Schedule D to the Regulation is amended

(1) by replacing “subparagraph 2” in subsection 1 by “subparagraph 4”;

(2) by replacing “professionals” in subsection 2 by “administrators”.

(2) Subsection 1 has effect from 1 July 2022 except in respect of an individual in relation to duties imposed under the Taxation Act (chapter I-3), in which case it applies from the taxation year 2022.

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

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

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

**1.** (1) Section 8.2 of the Regulation respecting tax exemptions granted to certain international non-governmental organizations and to certain employees of such organizations and to members of their families (chapter A-6.002, r. 4) is amended in the second paragraph

(1) in the French text, by replacing «Fédération internationale des associations de contrôleurs de circulation aérienne (IFATCA)» in subparagraph 2 by «Fédération internationale des associations des contrôleurs de la circulation aérienne»;

(2) by replacing “International Council of Graphic Design Associations (ICOGRADA)” in subparagraph 5 by “International Council of Design”;

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

“(10) the individual is an employee of the Organization of World Heritage Cities and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(11) the individual is an employee of AIESEC International and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(12) the individual is an employee of ZMQ Global and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(13) the individual is an employee of the International Data Organization for Transport and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(14) the individual is an employee of the International Coordinating Council of Aerospace Industries Associations and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2;

“(15) the individual is an employee of GODAN and meets the conditions referred to in subparagraphs *a* to *e* of subparagraph 2.”

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

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

(4) Paragraph 3 of subsection 1 applies from the taxation year 2022, except for the purposes of sections 8.5 and 8.6 of the Regulation, where that latter section refers to the rebate or refund provided for in that section 8.5, in which case it applies,

(1) where it enacts subparagraph 10 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 1 June 2022;

(2) where it enacts subparagraph 11 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 12 July 2022;

(3) where it enacts subparagraph 12 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 7 August 2022;

(4) where it enacts subparagraph 13 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 16 August 2022;

(5) where it enacts subparagraph 14 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 22 August 2022;

(6) where it enacts subparagraph 15 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 28 August 2022.

**2.** (1) Section 8.3 of the Regulation is amended by replacing “9” by “15”.

(2) Subsection 1 applies from the taxation year 2022.

**3.** (1) Section 8.5 of the Regulation is amended by replacing “9” in the portion before subparagraph 1 of the first paragraph by “15”.

(2) Subsection 1 applies,

(1) where it inserts a reference to subparagraph 10 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 1 June 2022;

(2) where it inserts a reference to subparagraph 11 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 12 July 2022;

(3) where it inserts a reference to subparagraph 12 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 7 August 2022;

(4) where it inserts a reference to subparagraph 13 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 16 August 2022;

(5) where it inserts a reference to subparagraph 14 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 22 August 2022;

(6) where it inserts a reference to subparagraph 15 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 28 August 2022.

**4.** (1) Section 8.6 of the Regulation is amended by replacing “9” in the portion before paragraph 1 by “15”.

(2) Subsection 1 applies from the taxation year 2022 except in respect of a rebate or refund provided for in section 8.5 of the Regulation, in which case it applies,

(1) where it inserts a reference to subparagraph 10 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 1 June 2022;

(2) where it inserts a reference to subparagraph 11 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 12 July 2022;

(3) where it inserts a reference to subparagraph 12 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 7 August 2022;

(4) where it inserts a reference to subparagraph 13 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 16 August 2022;

(5) where it inserts a reference to subparagraph 14 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 22 August 2022;

(6) where it inserts a reference to subparagraph 15 of the second paragraph of section 8.2 of the Regulation, in respect of duties imposed after 28 August 2022.

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

“AIESEC International

“GODAN

“International Coordinating Council of Aerospace Industries Associations

“International Data Organization for Transport

“Organization of World Heritage Cities

“ZMQ Global”.

(2) Subsection 1 applies from the taxation year 2022, except for the purposes of sections 8.4 and 8.5 of the Regulation and section 8.6 of the Regulation where that latter section refers to the rebate or refund provided for in that section 8.5, in which case it applies,

(1) where it amends Schedule B to the Regulation to insert “AIESEC International”, in respect of duties imposed after 12 July 2022;

(2) where it amends Schedule B to the Regulation to insert “International Coordinating Council of Aerospace Industries Associations”, in respect of duties imposed after 22 August 2022;

(3) where it amends Schedule B to the Regulation to insert “GODAN”, in respect of duties imposed after 28 August 2022;

(4) where it amends Schedule B to the Regulation to insert “International Data Organization for Transport”, in respect of duties imposed after 16 August 2022;

(5) where it amends Schedule B to the Regulation to insert “Organization of World Heritage Cities”, in respect of duties imposed after 1 June 2022;

(6) where it amends Schedule B to the Regulation to insert “ZMQ Global”, in respect of duties imposed after 7 August 2022.

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

## Regulation to amend the Regulation respecting the Taxation Act

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

**1.** (1) Section 22R2 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by striking out “737.14.”.

(2) Subsection 1 has effect from 8 June 2022.

**2.** (1) Section 22R3 of the Regulation is amended by striking out “737.14, 737.16.1,” in the first and second paragraphs.

(2) Subsection 1 has effect from 8 June 2022.

**3.** (1) Section 22R18 of the Regulation is amended in the second paragraph

(1) by striking out “737.14,” in subparagraph *a*;

(2) by striking out both occurrences of “737.14, 737.16.1,” in subparagraph *b*.

(2) Subsection 1 has effect from 8 June 2022.

**4.** (1) Section 41.1.1R1 of the Regulation is amended by replacing paragraphs *a* and *b* by the following:

“(a) 29 cents, except where paragraph *b* applies; and

“(b) 26 cents, if the individual referred to in that section 41.1.1 is engaged principally in selling or leasing automobiles and an automobile is made available in the year to the individual or a person related to the individual by the individual’s employer or a person related to the employer.”

(2) Subsection 1 applies from the taxation year 2022.

**5.** (1) Section 130R3 of the Regulation is amended in the definition of “accelerated investment incentive property” in the first paragraph

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

““accelerated investment incentive property” means property of a taxpayer, other than property included in any of Classes 54 to 56 in Schedule B, that”;

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

“i. the property is not property in respect of which an amount has been deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act by a person or partnership for a taxation year ending before the time the property was acquired by the taxpayer, or”.

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

(3) Paragraph 2 of subsection 1 applies in respect of property acquired after 20 November 2018.

**6.** (1) The Regulation is amended by inserting the following after section 130R3:

“**130R3.1.** For the purposes of subparagraph *i* of paragraph *b* of the definition of “accelerated investment incentive property” in the first paragraph of

section 130R3, if the capital cost to a taxpayer of a depreciable property, referred to in this section as the “single property”, includes amounts incurred at different times, then amounts deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act in respect of the single property are deemed to have been deducted in respect of a separate property that is not part of the single property to the extent the deducted amounts can reasonably be considered to be in respect of amounts

(a) incurred before 21 November 2018; or

(b) incurred after 20 November 2018, if any portion of the single property is considered to have become available for use before the time the single property is first used for the purpose of earning income.”

(2) Subsection 1 applies in respect of property acquired after 20 November 2018.

**7.** (1) Section 130R11.1 of the Regulation is replaced by the following:

“**130R11.1.** For the purposes of the definition of “accelerated investment incentive property” in the first paragraph of section 130R3 and of section 130R120.2, a person or a partnership is deemed not to be dealing at arm’s length with another person or partnership, in respect of the acquisition or ownership of a property, if, in the absence of this section, they would be considered to be dealing at arm’s length with each other and it may reasonably be considered that the principal purpose of any transaction, or series of transactions, is to cause

(a) the property to qualify as accelerated investment incentive property; or

(b) the person or partnership and the other person or partnership to be dealing at arm’s length with each other.”

(2) Subsection 1 applies in respect of property acquired after 30 July 2019.

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

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

““liquid biofuel” means a fuel produced all or substantially all from specified waste material or carbon dioxide and that is a liquid at a temperature of 15.6°C and a pressure of 101 kPa;

“solid biofuel” means a fuel, other than charcoal that is used for cooking or fuels with fossil fuel-derived ignition accelerants, that is produced all or substantially all from specified waste material, that is a solid at a temperature of 15.6°C and a pressure of 101 kPa, and that has undergone

(a) a thermo-chemical conversion process to increase its carbon fraction and densification; or

(b) densification into pellets or briquettes;”;

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

“biogas” means the gas produced by the anaerobic digestion of specified waste material;”;

(3) by inserting the following definition after the definition of “solution gas”:

“specified waste material” means wood waste, plant residue, municipal waste, sludge from an eligible sewage treatment facility, spent pulping liquor, food and animal waste, manure, pulp and paper by-product and separated organics;”;

(4) by replacing the definition of “producer gas” by the following:

“producer gas” means,

(a) in respect of a property of a taxpayer that becomes available for use by the taxpayer before 1 January 2025, fuel the composition of which, excluding its water content, is all or substantially all non-condensable gases that is generated primarily from eligible waste fuel or specified waste material using a thermo-chemical conversion process and that is not generated from any feedstock other than eligible waste fuel, specified waste material or fossil fuel; and

(b) in respect of a property of a taxpayer that becomes available for use by the taxpayer after 31 December 2024, fuel

i. the composition of which, excluding its water content, is all or substantially all non-condensable gases,

ii. that is generated using a thermo-chemical conversion process,

iii. that is generated from feedstock of which no more than 25% is fossil fuel when measured in terms of energy content, expressed as a higher heating value of the feedstock, and

iv. that is not generated from any feedstock other than eligible waste fuel, specified waste material or fossil fuel;”;

(5) by replacing the definition of “separated organics” by the following:

“separated organics” means organic waste, other than waste that is considered to be toxic or hazardous waste under any law of Canada or a province, that could be disposed of in an eligible waste management facility or eligible landfill site;”;

(6) by replacing the definition of “plant residue” by the following:

“plant residue” means residue of plants, other than wood waste and waste that no longer has the chemical properties of the plants of which it is a residue, that would otherwise be waste material;”.

(2) Paragraphs 1, 3, 5 and 6 of subsection 1 have effect from 19 April 2021.

(3) Paragraphs 2 and 4 of subsection 1 apply in respect of property acquired after 18 April 2021 that was not used or acquired for use before 19 April 2021.

**9.** (1) Section 130R16 of the Regulation is amended by replacing subparagraph a of the fourth paragraph by the following:

“(a) the property is included in Class 43.1 in that Schedule because of subparagraph i of subparagraph c of the first paragraph of that class or is described in any of subparagraphs viii to x, xii, xiv, xv, xvii, xviii and xx to xxiii of subparagraph a of the second paragraph of Class 43.1 in that Schedule or in paragraph a of Class 43.2 in that Schedule; and”.

(2) Subsection 1 applies in respect of property acquired after 18 April 2021 that was not used or acquired for use before 19 April 2021.

**10.** (1) Section 130R22 of the Regulation is amended by adding the following paragraph at the end:

“(z.20) Class 56: 30%.”.

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

**11.** (1) Section 130R120 of the Regulation is amended

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



“(a) A is, in respect of property of the class that is considered to be available for use by the taxpayer in the year and that is accelerated investment incentive property or property included in any of Classes 54 to 56 in Schedule B, one of the following factors:

i. if the property is not described in section 130R62 or in any of subparagraphs ii, v and vi and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2, 53, 54, 55 and 56, or in Class 43 in the circumstances described in subparagraph vii.”;

(2) by replacing subparagraphs 2 and 3 of subparagraph iv of subparagraph *a* of the second paragraph by the following:

“(2) 0.5, if the property is considered to be available for use after 31 December 2023 and before 1 January 2026, and

“(3) 0.1, if the property is considered to be available for use after 31 December 2025.”;

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

“(3) 5/6, if the property is included in Class 43 and is considered to be available for use after 31 December 2025.”;

(4) by adding the following subparagraph at the end of subparagraph vii of subparagraph *a* of the second paragraph:

“(4) 0.1, if the property is included in Class 53 and is considered to be available for use after 31 December 2025.”;

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

“vii.1. if the property is included in Class 54 or 56.”;

(6) by replacing subparagraph *a* of the third paragraph by the following:

“(a) D is the total of all amounts each of which is an amount referred to in subparagraph i of subparagraph *e* of the first paragraph of section 93 of the Act in respect of property of the class that is considered to be available for use in the year and that is accelerated investment incentive property or property included in any of Classes 54 to 56 in Schedule B; and”;

(7) by replacing subparagraph 2 of subparagraph ii of subparagraph *a* of the fourth paragraph by the following:

“(2) property included in any of Classes 13, 14, 15, 23, 24, 27, 29, 34, 52 and 54 to 56 in Schedule B.”.

(2) Paragraphs 1 and 5 to 7 of subsection 1 have effect from 2 March 2020.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of property acquired after 20 November 2018.

**12.** (1) Section 130R120.2 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) the following amounts incurred by any person or partnership, in respect of the property, are not to be included under subparagraph *a* of the third paragraph of section 130R120 in respect of the class:

i. amounts incurred before 21 November 2018, unless

(1) the property was acquired after 20 November 2018 by a person or partnership, referred to in this subparagraph *i* as the “transferee”, from another person or partnership, referred to in this subparagraph *i* as the “transferor”,

(2) the transferee was either the taxpayer, or a person or partnership that does not deal at arm’s length with the taxpayer, and

(3) the transferor dealt at arm’s length with the transferee and held the property as inventory, and

ii. amounts incurred after 20 November 2018, if amounts are deemed under section 130R3.1 to have been deducted under paragraph *a* of section 130 or the second paragraph of section 130.1 of the Act, in respect of those amounts incurred; and”.

(2) Subsection 1 applies in respect of property acquired after 20 November 2018.

**13.** (1) Section 130R134.1 of the Regulation is replaced by the following:

“**130R134.1.** A taxpayer may elect not to include a property in any of Classes 54 to 56 in Schedule B, as the case may be, provided the election is made in the taxpayer’s fiscal return for the taxation year in which the property was acquired by the taxpayer, on or before the taxpayer’s filing-due date for that year.”.

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

**14.** (1) Section 130R150.3 of the Regulation is replaced by the following:

“**130R150.3.** Section 130R148 does not apply to an acquisition of property referred to therein by a taxpayer from a person in respect of which the property is a zero-emission vehicle included in any of Classes 54 to 56 in Schedule B.”.

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

**15.** (1) Section 133.2.1R1 of the Regulation is amended by replacing paragraphs a and b by the following:

“(a) the product obtained by multiplying \$0.61 by the number of those kilometres, up to and including 5,000;

“(b) the product obtained by multiplying \$0.55 by the number of those kilometres in excess of 5,000; and”.

(2) Subsection 1 applies in respect of kilometres travelled after 31 December 2021.

**16.** (1) Section 421.6R1 of the Regulation is amended in subparagraph a of the second paragraph

(1) by replacing subparagraph v by the following:

“v. where the passenger vehicle was leased under a lease entered into after 31 December 2000 and before 1 January 2022, \$800, and”;

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

“vi. where the passenger vehicle was leased under a lease entered into after 31 December 2021, \$900; and”.

(2) Subsection 1 has effect from 1 January 2022.

**17.** (1) Section 503.0.1R1 of the Regulation is revoked.

(2) Subsection 1 has effect from 10 December 2021.

**18.** (1) Section 771R12 of the Regulation is revoked.

(2) Subsection 1 has effect from 8 June 2022.

**19.** (1) Section 1015R6 of the Regulation is amended in the first paragraph

(1) by replacing subparagraph *f* by the following:

“(f) the employee’s remuneration or part of remuneration referred to in section 63 of the Act respecting international financial centres (chapter C-8.3), from the employee’s employment with a corporation operating an international financial centre;”;

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

“(i) the amount that may be deducted by the employee as a contribution under subparagraph iii of paragraph *j* of section 339 of the Act.”.

(2) Paragraph 1 of subsection 1 applies from 8 June 2022.

(3) Paragraph 2 of subsection 1 applies from 1 January 2023.

**20.** (1) Section 1027R1 of the Regulation is amended in the third paragraph

(1) by striking out subparagraphs *a* to *c*;

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

“(e) a corporation that operated an international financial centre in the fiscal period that ended in that preceding year.”.

(2) Subsection 1 has effect from 8 June 2022.

**21.** Section 1029.8.9.0.1R1 of the Regulation is revoked.

**22.** (1) Section 1086R92 of the Regulation is amended

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

“Every person who, in a calendar year, provides day care in Québec for remuneration must file an information return in prescribed form in respect of the amounts paid to the person as or on account of child care expenses, within the meaning of section 1029.8.67 of the Act, for services provided in that year.”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of amounts paid for services provided as of the taxation year 2022.

**23.** Section 1086R97 of the Regulation is amended by replacing “paragraph a” by “subparagraph a of the first paragraph”.

**24.** (1) Section 1088R3 of the Regulation is revoked.

(2) Subsection 1 has effect from 8 June 2022.

**25.** (1) Section 1088R16 of the Regulation is amended by striking out “737.14,” “737.16.1,” and “737.18.34,” in the second paragraph.

(2) Subsection 1 has effect from 8 June 2022.

**26.** (1) Class 43.1 in Schedule B to the Regulation is amended

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

“i. is part of a system that

(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is eligible waste fuel, fossil fuel, producer gas, spent pulping liquor or any combination of those fuels,

(2) if the system is rated to generate more than three megawatts of electrical energy, the result obtained using the following formula is, on an annual basis, less than or equal to 11,000 BTU per kilowatt-hour:

$(2 \times A + B) / (C + D / 3412)$ ; and

(3) uses fuel of which no more than 25% of the energy content, expressed as the higher heating value of the fuel, is from fossil fuel, as determined on an annual basis, or”;

(2) by striking out subparagraph ii of subparagraph c of the first paragraph;

(3) by replacing subparagraph v of subparagraph a of the second paragraph by the following:

“v. heat recovery equipment, including heat exchange equipment, compressors used to upgrade low pressure steam, vapour or gas, waste heat boilers and other ancillary equipment such as control panels, fans, measuring instruments or pumps, but not including property that is employed in re-using the recovered heat, such as property that is part of the internal heating or cooling system of a building or electrical generating equipment, or is a building, used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of conserving energy, reducing the requirement to acquire energy or extracting heat for sale, by extracting for reuse thermal waste that is generated directly in an industrial process that does not generate or process electrical energy,”;

(4) by replacing subparagraph viii of subparagraph a of the second paragraph by the following:

“viii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy or heat energy, or both electrical and heat energy, solely from geothermal energy, including such equipment that consists of piping, including above or below ground piping and the cost of completing a well, including the well-head and production string, or

trenching, for the purpose of installing that piping, of pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, distribution equipment, equipment described in subparagraph 2 of subparagraph i, property otherwise included in Class 10 and property that would be included in Class 17 if no reference were made to subparagraph b of the first paragraph of that class,”;

(5) by replacing subparagraph x of subparagraph a of the second paragraph by the following:

“x. equipment that is used by the taxpayer, or by a lessee of the taxpayer, for the sole purpose of generating heat energy, not using any fuel other than eligible waste fuel, fossil fuel, producer gas or a combination of those fuels, that uses fuel of which no more than 25% of the energy content, expressed as the higher heating value of the fuel, is from fossil fuel, as determined on an annual basis, that may include handling equipment used to upgrade the combustible portion of the fuel, control, feed-water and condensate systems, and other ancillary equipment, but not including equipment used for the purpose of producing heat energy to operate electrical generating equipment, buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, fuel storage facilities, other fuel handling equipment and property otherwise included in Class 10 or 17,”;

(6) by replacing subparagraphs xii and xiii of subparagraph a of the second paragraph by the following:

“xii. equipment all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to produce liquid biofuel, including storage, materials handling and ash-handling equipment and equipment used to remove non-combustibles and contaminants from the fuels produced, but not including equipment used to produce spent pulping liquor, equipment used for the collection or transportation of specified waste material or carbon dioxide, equipment used for the transmission or distribution of liquid biofuel, property that would otherwise be included in Class 17, automotive vehicles, and buildings or other structures,”;

“xiii. fixed location fuel cell equipment used by the taxpayer, or by a lessee of the taxpayer, that uses hydrogen generated only from ancillary electrolysis equipment or, if the fuel cell is reversible, the fuel cell itself using electricity all or substantially all of which is generated by using kinetic energy of flowing water or wave or tidal energy, by geothermal, photovoltaic, wind energy conversion or hydro-electric equipment of the taxpayer or the lessee of the taxpayer, and equipment ancillary to the fuel cell equipment, but not including a building or other structure,



transmission equipment, distribution equipment, auxiliary electrical generating equipment and property otherwise included in Class 10 or 17”;

(7) by replacing subparagraph xv of subparagraph *a* of the second paragraph by the following:

“xv. property that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electricity using kinetic energy of flowing water or wave or tidal energy, including support structures, control and conditioning equipment, submerged cables and transmission equipment, but not including a building, distribution equipment, auxiliary electricity generating equipment, property otherwise included in Class 10 and property that would be included in Class 17 if that class were read without reference to subparagraph i of subparagraph *b* of the first paragraph of that class.”;

(8) by replacing subparagraph xvii of subparagraph *a* of the second paragraph by the following:

“xvii. equipment that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating producer gas, other than producer gas that is to be converted into liquid fuels or chemicals, that uses feedstock of which no more than 25% of the energy content, expressed as the higher heating value of the feedstock, is from fossil fuel, as determined on an annual basis, that may include related piping, including fans and compressors, air separation equipment, storage equipment, equipment used for drying or shredding feedstock, ash-handling equipment, equipment used to upgrade the producer gas into biomethane and equipment used to remove non-combustibles and contaminants from the producer gas, but does not include buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, equipment used to convert producer gas into liquid fuels or chemicals, and property otherwise included in Class 10 or 17”;

(9) by adding the following subparagraphs at the end of subparagraph *a* of the second paragraph:

“xx. a pumped hydroelectric energy storage installation all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to store electrical energy including reversing turbines, transmission equipment, dams, reservoirs and related structures, and that meets a condition of subparagraph 1 or 2 of subparagraph xix, but not including property used solely for backup electrical energy, and buildings,

“xxi. equipment all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to produce solid biofuel, including storage, materials

handling and ash-handling equipment, but not including equipment used to make wood chips, hog fuel or black liquor, property that would otherwise be included in Class 17, automotive vehicles, and buildings and other structures,

“xxii. equipment used by the taxpayer, or by a lessee of the taxpayer, to dispense hydrogen for use in automotive equipment powered by hydrogen, including vaporization, compression, cooling and storage equipment, but not including equipment used for the production or transmission of hydrogen, equipment used for the transmission or distribution of electricity, automotive vehicles, auxiliary electrical generating equipment, and buildings and other structures, or

“xxiii. equipment all or substantially all of the use of which by the taxpayer, or by a lessee of the taxpayer, is to produce hydrogen through electrolysis of water, including electrolyzers, rectifiers and other ancillary electrical equipment, water treatment and conditioning equipment and equipment used for hydrogen compression and storage, but not including equipment used for the transmission or distribution of hydrogen, equipment used for the transmission or distribution of electricity, automotive vehicles, auxiliary electrical generating equipment, and buildings and other structures.”;

(10) by replacing the fifth paragraph by the following:

“The property described in subparagraph i of subparagraph *a* of the second paragraph does not include a building, a part of a building, other than a solar collector that is not a window and that is integrated into a building, energy equipment that backs up equipment described in subparagraph 1 or 2 of subparagraph i of subparagraph *a* of the second paragraph or equipment that distributes heated or cooled air or water in a building.”;

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

“In the formula in subparagraph 2 of subparagraph i of subparagraph *c* of the first paragraph,

(*a*) *A* is the energy content of fossil fuel other than solution gas consumed by the system, expressed as the higher heating value of the fuel and in BTU;

(*b*) *B* is the energy content of the eligible waste fuel, producer gas and spent pulping liquor consumed by the system, expressed as their higher heating value and in BTU;

(*c*) *C* is the gross electrical energy produced by the system in kilowatt-hours; and

(d) D is the net useful energy in the form of heat exported from the system to a thermal host, expressed in BTU.”

(2) Paragraphs 1, 2, 5 and 8 of subsection 1 apply in respect of property of a taxpayer that becomes available for use by the taxpayer after 31 December 2024. In addition, where Class 43.1 in Schedule B to the Regulation applies in respect of property acquired after 18 April 2021, that was not used or acquired to be used before 19 April 2021 and becomes available for use by the taxpayer before 1 January 2025, subparagraph xvii of subparagraph *a* of the second paragraph of that Class is to be read as follows:

“xvii. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating producer gas, other than producer gas that is to be converted into liquid fuels or chemicals, including related piping, including fans and compressors, air separation equipment, storage equipment, equipment used for drying or shredding feedstock, ash-handling equipment, equipment used to upgrade the producer gas into biomethane and equipment used to remove non-combustibles and contaminants from the producer gas, but not including buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, equipment used to convert producer gas into liquid fuels or chemicals and property otherwise included in Class 10 or 17.”

(3) Paragraphs 3, 4, 6, 7 and 9 to 11 of subsection 1 apply in respect of property acquired after 18 April 2021 that was not used or acquired to be used before 19 April 2021.

**27.** (1) Class 43.2 in Schedule B to the Regulation is amended

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

“(a) otherwise than because of subparagraph *a* of the second paragraph of that Class 43.1; or”;

(b) by striking out subparagraph *i* of paragraph *b*.

(2) Subsection 1 applies in respect of property of a taxpayer that becomes available for use by the taxpayer after 31 December 2024.

**28.** (1) Schedule B to the Regulation is amended by adding the following class at the end:

“CLASS 56

(30%)

(ss. 130R22, 130R120, 130R134.1, 130R150.3)

“Property that is acquired by a taxpayer after 1 March 2020 and before 1 January 2028, and becomes available for use by the taxpayer during that period, if the property

(a) is automotive equipment, other than a motor vehicle, that is fully electric or powered by hydrogen, or an addition or alteration made by the taxpayer to automotive equipment, other than a motor vehicle, to the extent the addition or alteration causes the automotive equipment to become fully electric or powered by hydrogen; and

(b) would qualify as accelerated investment incentive property of the taxpayer if the definition of that expression in the first paragraph of section 130R3 were read without its exclusion for property included in Class 56.”

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

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

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

Act respecting the Québec Pension Plan  
(chapter R-9, s. 81, par. *a* and s. 82.1, 1st par.)

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

“xxviii. 6.4% for the year 2023;”

(2) Subsection 1 has effect from 1 January 2023.

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

(1) by adding the following subparagraph at the end of the first paragraph:

“(z.2) 6.4% for the year 2023.”;

(2) by adding the following subparagraph at the end of the third paragraph:

“(l) 6.4% for the year 2023.”

(2) Subsection 1 has effect from 1 January 2023.

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

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

Act respecting the Québec sales tax (chapter T-0.1, s. 677, 1st par., subpars. 33.8, 41.0.1, 55.1, 55.1.0.1 and 61, and 2nd par.)

**1.** Section 350.62R17 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by striking out subparagraphs 3 and 4 of the second paragraph.

**2.** (1) Section 402.23R1 of the Regulation is amended by replacing “stratified investment plan with one or more provincial series” in subparagraph 1 of the first paragraph by “provincial stratified investment plan”.

(2) Subsection 1 has effect from 23 July 2016.

**3.** (1) Section 518R5 of the Regulation is amended by replacing “sections 771R12 and” by “section”.

(2) Subsection 1 has effect from 8 June 2022.

**4.** (1) Section 541.24R1 of the Regulation is replaced by the following:

“**541.24R1.** For the purposes of section 541.24 of the Act, accommodation establishments that are establishments in the following classes, within the meaning assigned to the classes by section 1 of the Tourist Accommodation Regulation made by Order in Council 1252-2022 (2022, G.O. 2, 2477), are prescribed sleeping-accommodation establishments:

- (1) principal residence establishments;
- (2) general tourist accommodation establishments.”.

(2) Subsection 1 has effect from 1 September 2022.

**5.** (1) The Regulation is amended by inserting the following after section 541.24R2:

### “PRESCRIBED FOREIGN CURRENCIES

“**541.26.1R1.** For the purposes of section 541.26.1 of the Act, the following currencies are prescribed foreign currencies:

- (1) the American dollar;
- (2) the Euro.”.

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

**6.** (1) Schedule III to the Regulation is amended

(1) by striking out «Infrastructures technologiques Québec»;

(2) by striking out «Secrétariat à la promotion et à la valorisation de la langue française».

(2) Paragraph 1 of subsection 1 has effect from 1 January 2022.

(3) Paragraph 2 of subsection 1 has effect from 23 June 2020.

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

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Gouvernement du Québec

## O.C. 101-2023, 25 January 2023

Act respecting collective agreement decrees (chapter D-2)

### Entretien d'édifices publics, région de Montréal — Levy of the Comité paritaire — Amendment

Regulation to amend the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal

WHEREAS, under the first paragraph of section 16 of the Act respecting collective agreement decrees (chapter D-2), the Comité paritaire de l'entretien d'édifices publics, région de Montréal was formed for the purpose of overseeing and ascertaining compliance with the Decree respecting building service employees in the Montréal region (chapter D-2, r. 15);

WHEREAS, under subparagraph *i* of the second paragraph of section 22 of the Act, from the mere fact of its formation, the parity committee may, as of right, by a regulation approved by the Government and published in the *Gazette officielle du Québec*, levy upon the professional employer alone or upon both the professional employer and the employee, or upon the employee alone, the sums required for the carrying out of the decree; such levying to be subject to the following conditions:

— such levy must not exceed the 1/2% of the employee's remuneration, and the 1/2% of the professional employer's pay-list;

— the regulation may determine the basis for the calculation of the levy in the case of a workman or artisan who is not serving a professional employer, and determine that the levy must be collectable from such workman or artisan although demandable only from the professional employer;

— the professional employer may be required to collect the levy imposed upon the employee by retaining same out of the wages of the latter;

— the Government may, at any time, by an order published in the *Gazette officielle du Québec*, terminate or suspend the levy or reduce or increase the rate thereof;

WHEREAS the Comité paritaire de l'entretien d'édifices publics, région de Montréal adopted the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal, which was approved by Order in Council 2626-85 dated 11 December 1985 and amended by Orders in Council 673-2001 dated 30 May 2001 and 1025-2011 dated 28 September 2011;

WHEREAS the committee adopted the Regulation to amend the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal at its sitting of 29 September 2021;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal was published in Part 2 of the *Gazette officielle du Québec* of 22 June 2022 with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation to amend the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal, attached to this Order in Council, be approved.

YVES OUELLET

*Clerk of the Conseil exécutif*

## Regulation to amend the Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal

Act respecting collective agreement decrees  
(chapter D-2, s. 22, 2nd par., subpar. i)

**1.** The Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal<sup>1</sup> is amended in section 5 by adding the following paragraph at the end:

“The levy and the contributions to the group registered retirement savings plan must be sent separately.”.

**2.** This Regulation comes into force on 8 August 2023.  
106120

Gouvernement du Québec

## O.C. 102-2023, 25 January 2023

Act respecting industrial accidents  
and occupational diseases  
(chapter A-3.001)

### Suppliers

#### Medical aid

##### — Amendment

Regulation respecting suppliers and Regulation to amend the Regulation respecting medical aid

WHEREAS, under subparagraph 3.1 of the first paragraph of section 454 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Commission des normes, de l'équité, de la santé et de la sécurité du travail may make regulations

— determining the care, treatment, technical aid and costs forming part of the medical aid referred to in paragraph 5 of section 189 of the Act and specifying the cases in which, the conditions on which and up to what amount payments may be made as well as the prior authorizations to which such payments may be subject;

<sup>1</sup> The Levy Regulation of the Comité paritaire de l'entretien d'édifices publics, région de Montréal was approved by Order in Council 2626-85 dated 11 December 1985 (1985, G.O. 2, 4379) and was amended by Orders in Council 673-2001 dated 30 May 2001 (2001, G.O. 2, 2653) and 1025-2011 dated 28 September 2011 (2011, G.O. 2, 2955).

WHEREAS, under paragraphs 2 and 3 of section 454.1 of the Act, the Commission must, by regulation,

—prescribe, for the purposes of section 280.2 of the Act, the information and documents that must be provided together with an authorization application; such information and documents may differ according to the type of goods or services or the type of person or enterprise making the application;

—prescribe, for the purposes of sections 280.3 and 280.6 of the Act, the conditions that must be met to obtain or maintain an authorization;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting suppliers and a draft Regulation to amend the Regulation respecting medical aid were published in Part 2 of the *Gazette officielle du Québec* of 15 June 2022 with a notice that they could be made by the Commission and submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Commission made the Regulations with amendments at its sitting of 20 October 2022;

WHEREAS, under the first paragraph of section 455 of the Act respecting industrial accidents and occupational diseases, every draft regulation made by the Commission under subparagraphs 1, 2, 3 to 4.1, 14 and 17 of the first paragraph of section 454 or under section 454.1 of the Act is to be submitted to the Government for approval;

WHEREAS it is expedient to approve the Regulations;

IT IS ORDERED, therefore, on the recommendation of the Minister of Labour, Employment and Social Solidarity:

THAT the Regulation respecting suppliers and the Regulation to amend the Regulation respecting medical aid, attached to this Order in Council, be approved.

YVES OUELLET  
*Clerk of the Conseil exécutif*

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## Regulation respecting suppliers

Act respecting industrial accidents  
and occupational diseases  
(chapter A-3.001, s. 454.1, pars. 2 and 3)

### DIVISION I SCOPE

**1.** This Regulation applies to suppliers referred to in Division I of Chapter VIII.1 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

### DIVISION II AUTHORIZATION

#### §1. *Authorization application*

**2.** The Commission des normes, de l'équité, de la santé et de la sécurité du travail authorizes a person or enterprise that sends to the Commission an authorization application using the form available on the Commission's website and that meets the following conditions to be a supplier:

(1) be a member of a professional order without restriction of the right to engage in professional activities respecting the goods or services provided to the beneficiaries, where applicable on the basis of the goods or services;

(2) meet the special conditions set out in Schedule I that are associated with the goods or services provided, where applicable on the basis of the goods or services;

(3) not be registered in the register of enterprises ineligible for public contracts established under the Act respecting contracting by public bodies (chapter C-65.1);

(4) where the person or enterprise is an employer, not have failed to comply with the requirements set out in Chapters IX and X of the Act;

(5) not have failed to pay a sum payable under the Act;

(6) except in the case of a member of a professional order or an enterprise established by such members, hold liability insurance of at least \$2,000,000 per claim establishing a guarantee against the financial consequences of the liability incurred as a result of errors or negligence in the provision of goods or services to the beneficiaries;

(7) not have been found guilty, in the 5 years preceding the authorization application, of an offence under the Act related to the required abilities and the appropriate behaviour of a supplier of goods or services, unless a pardon was obtained;



(8) not have a judicial record related to the required abilities and the appropriate behaviour of a supplier of goods or services, unless a pardon was obtained.

All the members of a professional order, in the case of subparagraph 1 of the first paragraph, or all persons, in the case of subparagraphs 2, 6, 7 and 8 of the first paragraph, who work with beneficiaries in an enterprise must meet the conditions set out in those subparagraphs.

**3.** The authorization application must be completed by a director or an officer, in the case of a legal person, and by a partner, in the case of a partnership. The person filing the application acts as respondent for the purposes of this Regulation.

## *§2. Information and documents to be provided*

**4.** The applicant must provide the following information in the authorization application:

(1) any restriction to the right to engage in professional activities;

(2) name and contact information or, in the case of an enterprise, its name and the address of its principal establishment in Québec and, if it is registered, its Québec business number;

(3) the address of the establishments where the goods or services will be provided to the beneficiaries;

(4) a description of the goods or services that will be provided to the beneficiaries.

**5.** The applicant must attach to the authorization application,

(1) a document certifying the applicant's capacity as a member of a professional order or, in the case of an enterprise, the document for each member working with the beneficiaries, where applicable;

(2) a document certifying that the applicant meets the special conditions set out in Schedule I or, in the case of an enterprise, the document for each person working with the beneficiaries, where applicable;

(3) where the applicant is an employer, an attestation issued by the Commission within 30 days before the application confirming that the applicant has not failed to comply with the requirements set out in Chapters IX and X of the Act;

(4) an attestation of insurance compliant with subparagraph 6 of the first paragraph of section 2, where applicable;

(5) an official document from the enterprise confirming the appointment of the respondent acting in such capacity, where applicable; and

(6) the applicant's list of judicial records for which no pardon was obtained or, in the case of an enterprise, the list of judicial records of the members of a professional order or persons working with the beneficiaries, where applicable.

## *§3. Maintaining authorization*

**6.** To maintain the authorization, the supplier must

(1) comply, at all times, with the requirements provided for in section 2;

(2) comply with any requirement incumbent on the supplier under the Act;

(3) notify immediately the Commission, using the prescribed form, of any amendment to the information and documents the supplier sent to the Commission, and provide the amended documents;

(4) establish a record in the name of the beneficiary and keep it for a minimum period of 5 years as of the date on which it is closed; and

(5) ensure that the professional activities reserved to the members of a professional order are engaged in only by such a member or, where applicable, by a person or category of persons authorized to engage in such activities in accordance with a regulation under subparagraph *h* of the first paragraph of section 94 of the Professional Code (chapter C-26).

The record referred to in subparagraph 4 of the first paragraph must contain at least the following information and documents:

(1) the date on which it is opened;

(2) the beneficiary's name, date of birth, contact information and record number of the Commission;

(3) a description of the grounds for consultation;

(4) a description of the good or service provided, the date on which it was provided and the name of the supplier and, in the case of an enterprise, the name of the person who provided the good or service;

(5) a document containing the signature of the beneficiary confirming that the good or service has been received;

(6) all supporting documents allowing the Commission to verify whether the supplier meets the requirements of the Act.

### **DIVISION III**

#### **TRANSITIONAL AND FINAL**

**7.** A person or enterprise that is deemed to be a supplier authorized under section 280 of the Act to modernize the occupational health and safety regime (2021, chapter 27) is not required to send an authorization application in accordance with Division II of this Regulation.

The person or enterprise must however immediately notify the Commission of any situation preventing the person or enterprise from complying with any of the conditions set out in section 6.

**8.** A person or enterprise that is deemed to be a supplier authorized under section 280 of the Act to modernize the occupational health and safety regime has 1 year as of (*insert the date of coming into force of this Regulation*) to comply with the requirement set out in subparagraph 2 of the first paragraph of section 2 and, for that purpose, the person or enterprise sends to the Commission all the documents certifying that the person or enterprises meets the special conditions set out in Schedule I.

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

**SCHEDULE I**

<b>Goods or services provided</b>	<b>Special conditions</b>
Job search assistance services	<ul style="list-style-type: none"> <li>• Hold one of the following bachelor's degrees: Vocational and educational guidance Guidance Career development Social work Psychology</li> <li>or</li> <li>• Where the supplier holds a diploma other than those listed, a minimum experience of 1 year in employability is required</li> <li>or</li> <li>• Be registered in the répertoire des organismes spécialisés en employabilité recognized by Emploi Québec</li> <li>or</li> <li>• Be a certified or corporate member of the Association québécoise d'information scolaire et professionnelle</li> <li>• Be a professional member of the Association québécoise des professionnels du développement de carrière</li> </ul>
Intervention with a worker with adjustment or social reintegration problems	<ul style="list-style-type: none"> <li>• Hold a diploma in specialized education techniques or a bachelor's degree in psychoeducation</li> <li>or</li> <li>• Be a member of the Association des Éducatrices et Éducateurs Spécialisés du Québec</li> </ul>
Adaptation of the work station	<ul style="list-style-type: none"> <li>• Hold a master's degree in ergonomics</li> <li>or</li> <li>• Be a regular member of the Association professionnelle des ergonomes du Québec</li> <li>• • Be a regular member of the Association of Canadian Ergonomists</li> </ul>



Goods or services provided	Special conditions
Provide training services	<ul style="list-style-type: none"> <li>• Have successfully completed training provided by a training centre recognized by the Ministère de l'Éducation du Québec or the Ministère de l'Enseignement supérieur</li> <li>or</li> <li>• Be a trainer accredited by the Commission des partenaires du marché du travail</li> <li>or</li> <li>• Be recognized as a trainer accredited by the Société de l'assurance automobile du Québec or the Association québécoise des transports</li> </ul>
Design, fabricate and fit ocular prostheses	<ul style="list-style-type: none"> <li>• Hold a certificate from the National Examining Board of Ocularists</li> </ul>
Assess and intervene with a worker who is likely to have or has learning difficulties or disabilities	<ul style="list-style-type: none"> <li>• Hold a bachelor's degree in teaching school adjustment</li> <li>or</li> <li>• Be a qualified professional member of the Association des Orthopédagogues du Québec</li> </ul>
Cannabis products for medical purposes	<ul style="list-style-type: none"> <li>• Health Canada licence - Licence for the sale of medical cannabis <ul style="list-style-type: none"> <li>○ Licence for the sale for medical purposes with possession</li> <li>○ Licence for the sale for medical purposes without possession</li> </ul> </li> </ul>
Psychotherapy services	<ul style="list-style-type: none"> <li>• Psychotherapist's permit issued by the Ordre des psychologues du Québec</li> </ul>

## Regulation to amend the Regulation respecting medical aid

Act respecting industrial accidents and occupational diseases  
(chapter A-3.001, s. 454, 1st par., subpar. 3.1)

**1.** The Regulation respecting medical aid (chapter A-3.001, r. 1) is amended in section 3

(1) by replacing “assumes” in the first paragraph by “pays to the health worker having provided the good or service or the enterprise within which the health worker works”;

(2) by inserting “sent by the health worker having provided the good or service or the enterprise within which the health worker works and be” after “be” in the second paragraph.

**2.** Section 3.1 is amended by inserting “by the health worker having provided the good or service or the enterprise within which the health worker works” after “sent”.

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

106121

Gouvernement du Québec

## O.C. 120-2023, 1 February 2023

Act respecting collective agreement decrees  
(chapter D-2)

### Comité paritaire du personnel de l'industrie de la signalisation routière du Québec — Keeping of a registration system, a monthly report and a levy

Regulation of the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec respecting the keeping of a registration system, a monthly report and a levy

WHEREAS, under the first paragraph of section 16 of the Act respecting collective agreement decrees (chapter D-2), the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec was formed for the purpose of overseeing and ascertaining compliance with the Decree respecting personnel in the traffic control industry in Québec, enacted by Order in Council 1529-2022 dated 24 August 2022;

WHEREAS, under subparagraph *g* of the second paragraph of section 22 of the Act, from the mere fact of its formation, the parity committee may, as of right, by regulation, approved by the Government and published in the *Gazette officielle du Québec*, render obligatory for any professional employer a system of registration for any work which the employer controls or the keeping of a register in which are shown the name, address and social insurance number of each employee in the employer's employ, the employee's competency, the exact hour at which the work was begun, interrupted, resumed and ceased each day, the nature of the work and wage paid, with mention of the method and time of payment, and all other information deemed useful in the application of the decree;

WHEREAS, under subparagraph *h* of the second paragraph of section 22 of the Act, from the mere fact of its formation, the parity committee may, as of right, by a regulation approved by the Government and published in the *Gazette officielle du Québec*, oblige any professional employer to transmit to it a monthly report giving:

— the name, address and social insurance number of each employee in the employer's employ, the employee's competency, the nature of the work, the regular and extra hours of labour done each week by the employee, the total number of such hours, the employee's hourly wage rate and total earnings;

— the allowances paid to each employee for annual vacations with pay and paid holidays and any other allowance or benefit of a monetary value;

WHEREAS, under subparagraph *h* of the second paragraph of section 22 of the Act, the regulation may also render compulsory the use of a form;

WHEREAS, under subparagraph *i* of the second paragraph of section 22 of the Act, from the mere fact of its formation, the parity committee may, as of right, by a regulation approved by the Government and published in the *Gazette officielle du Québec*, levy upon the professional employer alone or upon both the professional employer and the employee, or upon the employee alone, the sums required for the carrying out of the decree. Such levying is to be subject to the following conditions:

— such levy must not exceed the 1/2% of the employee's remuneration, and the 1/2% of the professional employer's pay-list;

— the regulation may determine the basis for the calculation of the levy in the case of a workman or artisan who is not serving a professional employer, and determine that the levy is to be collectable from such workman or artisan although demandable only from the professional employer;

— the professional employer may be required to collect the levy imposed upon the employee by retaining same out of the wages of the latter;

— the Government may, at any time, by an order published in the *Gazette officielle du Québec*, terminate or suspend the levy or reduce or increase the rate thereof;

WHEREAS the parity committee adopted the Regulation of the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec respecting the keeping of a registration system, a monthly report and a levy at its sitting of 12 October 2022;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation of the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec respecting the keeping of a registration system, a monthly report and a levy was published in Part 2 of the *Gazette officielle du Québec* of 9 November 2022 with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation of the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec respecting the keeping of a registration system, a monthly report and a levy, attached to this Order in Council, be approved.

YVES OUELLET  
*Clerk of the Conseil exécutif*

## **Regulation of the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec respecting the keeping of a registration system, a monthly report and a levy**

Act respecting collective agreement decrees  
(chapter D-2, s. 22, 2nd par., subpars. *g*, *h* and *i*)

### **DIVISION 1 GENERAL**

**1.** This Regulation applies to professional employers subject to the Decree respecting personnel in the traffic control industry in Québec (enacted by Order in Council 1529-2022 dated 24 August 2022).

**2.** In this Regulation, “committee” means the Comité paritaire du personnel de l'industrie de la signalisation routière du Québec.

### **DIVISION 2 KEEPING OF A REGISTRATION SYSTEM**

**3.** The professional employer must keep a registration system in which are shown the surname, given name, date of birth, address and Social Insurance Number of each employee, the employee's competency or classification, the date of the first day worked for the employer, as well as the following information, as the case may be, for each pay period:

- (1) the number of hours of work per day, including the hour at which the work was begun, interrupted, resumed and ceased each day;
- (2) the total number of hours of work per week;
- (3) the number of overtime hours;
- (4) the number of days of work per week;
- (5) the wage rate;

(6) the nature and amount of premiums, indemnities, allowances or commissions paid, as well as the mandatory contributions to the group registered retirement savings plan;

(7) the amount of gross wages;

(8) the nature and amount of deductions made, including the current and cumulative amount of the voluntary contribution to the group registered retirement savings plan;

(9) the amount of net wages paid to the employee;

(10) the work period corresponding to the payment;

(11) the date of payment;

(12) the reference year;

(13) the length of the employee's vacation;

(14) the departure date of the employee's annual leave with pay;

(15) the date on which the employee was entitled to a statutory general holiday with pay or to another day of leave, including the compensatory holidays for statutory general holidays with pay.

The registration system must also contain a register of all the places where work subject to the Decree is carried out.

**4.** The registration system, including the up-to-date register of all the places where work subject to the Decree is carried out, and the timesheets must be kept for 3 years at the principal establishment of the professional employer.

### **DIVISION 3 MONTHLY REPORT**

**5.** The professional employer must send the committee, on the form provided for in Schedule I, a monthly report indicating

(1) the surname, given name, address, Social Insurance Number and date of birth, the employee's competency, the nature of the work, the number of regular and overtime hours worked each week, the total number of such hours, the hourly wage rate and total earnings;

(2) the allowances paid to each employee for annual leaves with pay and paid holidays and any other allowance or benefit of a monetary value;

(3) the mandatory contributions of the employer as well as the voluntary contributions of employees.

**6.** The monthly report must be signed by the professional employer or an authorized representative and sent to the head office of the committee not later than the 15th day of each month. The monthly report covers the preceding monthly work period.

The professional employer must send a report for every monthly work period even if no work was carried out by the employer or its employees.

**7.** The monthly report may be sent by mail or by any means based on information technology.

The means based on information technology used by the professional employer must first be authorized by the committee so that the method is compatible with the technological equipment owned by the committee.

#### **DIVISION 4**

##### **LEVY**

**8.** The professional employer must pay the committee an amount equivalent to 0.50% of the gross wages the employer pays to employees subject to the Decree.

**9.** The employee must pay the committee an amount equivalent to 0.50% of the employee's gross wages.

**10.** The professional employer must collect, for each pay period, on behalf of the committee, the levy imposed upon its employees by deducting it from their wages.

The professional employer must remit to the committee the amounts payable by the employer and by employees at the same time it submits its monthly report to the committee. The levy and the contributions to the group registered retirement savings plan must be sent separately.

#### **DIVISION 5**

##### **FINAL**

**11.** This Regulation comes into force on 24 February 2023.





## Draft Regulations

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### Draft Regulation

Act respecting contracting by public bodies  
(chapter C-65.1)

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 (2022, chapter 18)

#### Conditions governing the application of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) with respect to the integrity of enterprises

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting certain conditions governing the application of Chapter V.1 of the Act respecting contracting by public bodies with respect to the integrity of enterprises, appearing below, may be approved by the Conseil du trésor on the expiry of 45 days following this publication.

The draft Regulation determines the information and documents to be provided by an enterprise to obtain and maintain the authorization to contract provided for in section 21.17 of the Act respecting contracting by public bodies (chapter C-65.1). It also sets out the conditions for updating the information previously provided by an enterprise.

The draft Regulation introduces the requirements respecting the information and documents to be filed together with an application for the examination of integrity by an unauthorized enterprise that has become ineligible under section 21.4 of the Act.

The draft Regulation integrates provisions respecting the communication of information by the public bodies mentioned in Schedule II to the Act and those respecting the conditions for sending the information provided for in section 21.7 of the Act.

The draft Regulation replaces the Regulation of the Autorité des marchés publics under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1) and the Regulation respecting the register of enterprises ineligible for public contracts (chapter C-65.1, r. 8.1).

The draft Regulation has no impact on the public. It results in administrative relief for enterprises and should have no negative impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Mtre. Chantal Hamel, Director, Direction des affaires juridiques et du contentieux, Autorité des marchés publics, 525, boulevard René-Lévesque Est, bureau 1.25, Québec (Québec), G1R 5S9; telephone: 418 646-1560; fax: 1 800-885-0223; email: chantal.hamel@amp.quebec.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Mtre. Chantal Hamel at the above contact information.

SONIA LEBEL

*Minister Responsible for Government Administration  
and Chair of the Conseil du trésor*

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### Regulation respecting certain conditions governing the application of Chapter V.1 of the Act respecting contracting by public bodies with respect to the integrity of enterprises

Act respecting contracting by public bodies  
(chapter C-65.1, ss. 21.8 and 21.23, 2nd par.)

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 (2022, chapter 18, ss. 10, 14, 22, 35, 36 and 42)

#### CHAPTER I

##### AUTHORIZATION TO CONTRACT

#### DIVISION I

##### SCOPE

**1.** This Chapter applies to all enterprises that wish to obtain or that hold the authorization to contract referred to in Division III of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1).

**DIVISION II****APPLICATION FOR AUTHORIZATION**

**2.** The respondent of the enterprise must file an application for authorization electronically using the form provided by the Autorité des marchés publics.

The application must contain

(1) the name of the enterprise and its Québec business number assigned by the enterprise registrar, if applicable;

(2) the address and telephone number of the head office of the enterprise and of each of its establishments in the past 5 years;

(3) the name and mailing address of the respondent and the respondent's functions within the enterprise;

(4) the name, date of birth, if applicable, domiciliary address and telephone number of the natural person who operates a sole proprietorship, as the case may be, of the officers of the enterprise, its directors or partners, its shareholders, along with the percentage of the voting rights attached to the shares held by them, as well as of any person or enterprise that has direct or indirect legal or de facto control over the enterprise;

(5) a declaration by the enterprise and the persons referred to in sections 21.26 and 21.28 of the Act as to whether they are in any of the situations set out in sections 21.26 to 21.28 of the Act; and

(6) the nature of the activities of the enterprise.

**3.** An application for authorization must also indicate, as the case may be, the following information related to the call for tenders for which an enterprise wishes to obtain a public contract or subcontract:

(1) the number of the call for tenders;

(2) the deadline for submitting bids;

(3) the estimated value of the contract or subcontract.

**4.** The application for authorization must be filed together with

(1) an organization chart outlining the structure of the enterprise and including the names of its subsidiaries and parent company and any subsidiaries thereof;

(2) in the case of an enterprise that has an establishment in Québec, the certificate from Revenu Québec referred to in subparagraph 1 of the first paragraph of

section 21.24 of the Act and, in other cases, a document equivalent to the certificate, issued by the local authorities, including the Government or a government department or body;

(3) the financial statements for the latest fiscal year of the enterprise along with at least a review engagement report or, if they cannot be provided when the application is filed due to the date of constitution or amalgamation of the enterprise, an opening balance sheet and supporting documents;

(4) a list of the financial institutions with which the enterprise conducts business;

(5) a list containing the name, date of birth, if applicable, domiciliary address and telephone number of each of its lenders, other than those referred to in paragraph 4, along with the documents evidencing the loans;

(6) in the case of an enterprise that is not a reporting issuer within the meaning of the Securities Act (chapter V-1.1), the names and addresses of the enterprise's shareholders, the number of shares held by each shareholder and the date and details of their issuing and transfer in the past 5 years; and

(7) in the case of an enterprise that has an establishment in Québec, the natural persons referred to in sections 21.26 and 21.28 of the Act must provide the documents listed in subparagraphs 1 to 3 of the first paragraph of section 5 where they are not domiciled in Québec.

**5.** In the case of an enterprise that is not constituted under the laws of Québec and does not have its head office or an establishment in Québec where it primarily conducts its activities, the application for authorization filed by the enterprise must also contain

(1) a written consent to communicate with any police force or local source of information;

(2) a written consent to communicate with the local fiscal authorities;

(3) a certificate attesting to the absence of a criminal record or, failing that, a list of the criminal records of the natural persons referred to in sections 21.26 and 21.28 of the Act, issued by the local authorities, including the Government or a government department or body or their mandataries; and

(4) a declaration from the enterprise confirming the absence of a criminal record or a list of the criminal records.



For the purposes of this section, the location of the enterprise referred to in the first paragraph and the persons referred to in subparagraph 3 of that paragraph is the Canadian province or territory or other jurisdiction where the enterprise primarily conducts its activities or, in the case of a natural person, where the person is domiciled.

**6.** The application must also be filed, for every natural person referred to in sections 21.26 and 21.28 of the Act, together with a copy of photo identification issued by a government or a government department or body and bearing the person's name and date of birth.

### DIVISION III UPDATING OF INFORMATION

**7.** The annual update of the documents and information of the authorized enterprise, as prescribed by section 21.40 of the Act, must be performed during the period beginning 45 days before the anniversary date of the issue of the authorization to contract of the enterprise and ending on that date. The enterprise indicates, using the electronic form provided by the Authority, whether the information previously provided is still accurate or if modifications must be made. In addition, the enterprise must file the financial statements referred to in paragraph 3 of section 4 on the first updating following their filing if the enterprise was unable to file them when filing its application for authorization.

Each time an enterprise notifies the Authority that the information previously provided must be modified, pursuant to the first paragraph or as part of the periodical update referred to in section 21.40 of the Act, the enterprise must file the documents evidencing the modifications, if such documents exist.

### DIVISION IV APPLICATION FOR RENEWAL

**8.** An enterprise must, as part of an application for the renewal of its authorization to contract, indicate, using the electronic form provided by the Authority, whether the information previously provided is still accurate or if modifications must be made. In the latter case, the enterprise must file together with its application the documents evidencing the modifications, if such documents exist.

The application must also be filed together with

(1) the financial statements for the latest fiscal year of the enterprise along with at least a review engagement report;

(2) in the case of an enterprise that has an establishment in Québec, the certificate from Revenu Québec referred to in subparagraph 1 of the first paragraph of

section 21.24 of the Act and, in other cases, a document equivalent to the certificate, issued by the local authorities, including the Government or a government department or body; and

(3) in the case of an enterprise that is not a reporting issuer within the meaning of the Securities Act (chapter V-1.1), the names and addresses of the enterprise's shareholders, the number of shares held by each shareholder and the date and details of their issuing and transfer in the past 5 years.

The documents and information provided for in subparagraphs 1 and 3 of the second paragraph need not be sent to the Authority if they have been sent in the 6 months preceding the deadline for submitting the application for renewal indicated in the second paragraph of section 21.41 of the Act and have not been modified since.

### CHAPTER II APPLICATION FOR EXAMINATION OF INTEGRITY

**9.** An application for the examination of integrity filed under section 21.5.1 of the Act must contain

(1) the name of the enterprise and its Québec business number assigned by the enterprise registrar, if applicable;

(2) the address and telephone number of the head office of the enterprise;

(3) the name, date of birth, if applicable, domiciliary address and telephone number of the natural person who operates a sole proprietorship, as the case may be, of the officers of the enterprise, its directors or partners, its majority shareholders, along with the percentage of the voting rights attached to the shares held by them;

(4) the nature of the activities of the enterprise; and

(5) the section and description of the offence appearing in Schedule I to the Act, if applicable.

**10.** The application must be sent electronically using the form provided by the Authority. It must also be sent together with

(1) a copy of the final judgement of conviction with respect to an offence listed in Schedule I to the Act, where applicable;

(2) a list of the public contracts and subcontracts entered into by the enterprise and that are in process.

## CHAPTER III REGISTERS

### DIVISION I REGISTER OF AUTHORIZED ENTERPRISES

**11.** The register of authorized enterprises kept in accordance with section 21.45 of the Act must contain, in addition to the information provided for in that section,

(1) the name of the authorized enterprise and its Québec business number assigned by the enterprise registrar, if applicable;

(2) the contact information for the head office of the enterprise; and

(3) the identification number assigned by the Authority.

### DIVISION II REGISTER OF ENTERPRISES INELIGIBLE FOR PUBLIC CONTRACTS

**12.** Each body listed in Schedule II to the Act must designate, among the members of its staff, those that are authorized to file the information referred to in section 21.7 of the Act to the employees of the Authority designated by its president and chief executive officer.

**13.** The information referred to in section 21.7 of the Act must be filed electronically using the form provided by the Authority within 10 working days following the date on which the judgement with respect to a conviction related to an offence listed in Schedule I to the Act has become final.

## CHAPTER IV FINAL

**14.** The annual update of the information that an enterprise carries out in accordance with section 146 of the 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 (2022, chapter 18) replaces the update that the enterprise should carry out, in the period referred to in section 7 of this Regulation, on the first anniversary of the issue of its authorization to contract that follows 2 July 2023.

**15.** This Regulation replaces the Regulation of the Autorité des marchés publics under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1) and the Regulation respecting the register of enterprises ineligible for public contracts (chapter C-65.1, r. 8.1).

**16.** This Regulation comes into force on 2 June 2023.

106118

## Draft conservation plan

Natural Heritage Conservation Act  
(chapter C-61.01)

Act to amend the Natural Heritage Conservation Act and other provisions  
(2021, chapter 1)

Regulation respecting certain transitional measures of the Act to amend the Natural Heritage Conservation Act and other provisions  
(Order in Council 198-2022 dated 23 February 2022)

### Proposed Montagne-du-Diable biodiversity reserve — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks intends to replace the map and the conservation plan of the proposed Montagne-du-Diable biodiversity reserve, appearing below, on the expiry of 45 days following this publication.

The changes to the map and the plan, authorized by Order in Council 1078-2022 dated 15 June 2022, withdraw from the territory of the proposed biodiversity reserve three sectors of small dimensions totalling 2.01 km<sup>2</sup> that overlap the Montagne du Diable regional park in order to allow for the development of intensive development zones. Further to the changes, the surface area of the proposed biodiversity reserve will be 64.17 km<sup>2</sup>. Consequential amendments must also be made to the conservation plan of the proposed biodiversity reserve and to the activity framework included in the plan to ensure consistency with more recent conservation plans.

Further information on the proposed changes may be obtained by contacting Francis Bouchard, Director, Direction des aires protégées, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, Édifice Marie-Guyart, 4<sup>e</sup> étage, boîte 21, 675, boulevard René-Lévesque Est, Québec (Québec) G1R 5V7; telephone: 418 576-3217; email: consultation.GOQ@environnement.gouv.qc.ca.

Any person wishing to comment on the changes is requested to submit written comments within the 45-day period to Francis Bouchard, at the above contact information.

BENOIT CHARETTE


*Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks*

QUÉBEC STRATEGY FOR PROTECTED AREAS



**Réserve de  
biodiversité  
projetée de la  
Montagne-  
du-Diable**

**Conservation plan**



**November 2022**

Québec 

## 1. Protection status and toponym

The protection status for the following territory is a Proposed Biodiversity Reserve, governed mainly by sections 27, 34 and 36 of the *Natural Heritage Conservation Act* (R.S.Q., c. C-61.01) as set forth on March 18, 2021.

The envisaged permanent protection status is a “biodiversity reserve” per the *Natural Heritage Conservation Act*.

The provisional toponym is “Réserve de biodiversité projetée de la Montagne-du-Diable.” The official toponym will be determined when the area is assigned permanent protection status.

## 2. Plan and description

### 2.1. Geographic location, boundaries and dimensions

The boundaries and location of the Réserve de biodiversité projetée de la Montagne-du-Diable are shown on the map attached as Appendix 1. The current (2022) conservation plan reduces the size of the proposed biodiversity reserve by 2.01 km<sup>2</sup> as compared to its 2008 boundaries.

The Réserve de biodiversité projetée de la Montagne-du-Diable is located in the Laurentides administrative region, between latitudes 46°39'45" and 46°45'40" North and 75°30'45" and 75°42'32" West. It lies approximately 12 km northwest of Mont-Laurier and approximately 50 km northeast of the Algonquin community of Kitigan Zibi, extending over an area of 64.17 km<sup>2</sup>. It is partly located within the territory of the town of Mont-Laurier and partly on the territory of the municipality of Ferme-Neuve, both of which being parts of the Antoine-Labelle Regional County Municipality.

### 2.2. Ecological profile

The proposed biodiversity reserve lies within the Southern Laurentian natural province and is part of the Dépression du Mont-Laurier natural region and, more specifically, the Buttes du Lac Windigo ecological district.

The area, while of limited size, will serve to protect Mont Sir-Wilfrid (known commonly as Montagne du Diable) as well as a part of its foothills and piedmonts. Its relief rises gradually to form an oblong mass about 8 km long by 5 km wide. Some ten streams fed by sources on Mont Sir-Wilfrid delineate the elevation in all directions and drain into surrounding small, localized bodies of groundwater. This is a glacially formed landscape mainly comprised of thin till ranging in altitude from 290 m to 783 m at the peak of Mont Sir-Wilfrid, with an average of 560 m. To the south of Lac Windigo, the complex of till hummocks is dotted with sandy glaciofluvial deposits and, in the depressions, with a few peat bogs.

The substratum of this area, which is part of the Grenville geological province, is composed mainly of magmatite and paragneiss.

This area is characterized by a mild subpolar, subhumid climate and a long growing season and belongs to the balsam fir-yellow birch bioclimatic domain.

The proposed biodiversity reserve protects a large number of sugar maple stands, along with yellow birch bark beetle groves on the slopes and in the hollows. These are all mature forests with high ecological and forestry value. The highest portion of Mont Sir-Wilfrid is forested with balsam fir and white birch. This part of the reserve has a mix of young, older and mature stands. A few groves of black spruce and trembling aspen are found on sandy soil in the basin to the south of Lac Windigo, while tamarack take root on poorly drained sites of organic deposits. Cedar can also be found (but rarely) in the proposed reserve.

The line dividing the Rivière Gatineau and Rivière du Lièvre watersheds runs through the proposed biodiversity reserve.

The reserve abuts both portions of the exceptional old-growth Montagne-du-Diable forest ecosystem.

The reserve's wildlife includes beaver, snowshoe hare, moose, white-tailed deer, fox, red squirrel, black squirrel, eastern chipmunk, stone marten, black bear and wolf.

The reserve includes three habitat sites of a species likely to be designated as threatened or vulnerable: two habitats of the *Utricularia resupinata* vascular plant and one of Bicknell's thrush (*Catharus bicknelli*).

### **2.3. Land occupation and use**

As the area is located in proximity to Mont-Laurier, it is partially occupied and used for a variety of purposes, with two resort and two commercial leases in effect. Additionally, nine recreational, sport and/or educational, community use and non-profit leases are currently in effect, as well as two leases for telecommunication towers fed by a power line. A network of snowmobile trails encircles Lac Windigo with some penetrating the reserve. A quad bike trail runs through the reserve to the top of Mont Sir-Wilfrid, as does one snowmobile trail segment. Three types of trails sometimes follow the same trajectory, from the northwest shore of Lac Windigo to the summit of Mont Sir-Wilfrid, enabling hiking, snowshoeing and horseback riding. At the eastern end of the reserve is a cross-country ski trail segment.

The reserve lies within fur-bearing animal management unit 22 and hunting area 11E.

A moderately developed network of unpaved roads criss-crosses the proposed biodiversity reserve.

### 3. Activities framework

#### § 1. Introduction

The activities carried on within the proposed biodiversity reserve are governed mainly by sections 34 and 36 of the Natural Heritage Conservation Act, as they read on 18 March 2021.

This Division prohibits activities in addition to those prohibited under the Act and sets out the framework for certain activities permitted so as to better protect the natural environment in keeping with the conservation principles and other management objectives established for the proposed biodiversity reserve. Accordingly, certain activities require the prior authorization of the Minister.

Under section 34 of the Natural Heritage Conservation Act, as it read on 18 March 2021, the main activities prohibited in an area to which status as a proposed biodiversity reserve has been assigned are

- mining, and gas or petroleum development;
- forest development activities within the meaning of section 4 of the Sustainable Forest Development Act (CQLR, chapter A-18.1); and
- the development of hydraulic resources and any production of energy on a commercial or industrial basis.

#### § 2. Prohibitions, prior authorizations and other conditions governing certain activities in the proposed biodiversity reserve

##### §2.1 Protection of resources and the natural environment

**3.1.** Subject to the prohibition in the second paragraph, no person may introduce any individuals of a native or non-native species of fauna into the proposed biodiversity reserve, including by stocking, unless the person has been authorized by the Minister.

No person may stock a lake or watercourse for aquaculture, commercial fishing or any other commercial purpose.

No person may introduce in the proposed biodiversity reserve a non-native species of flora, unless the person has been authorized by the Minister.

**3.2.** No person may use fertilizers or fertilizing material in the proposed biodiversity reserve. Compost for domestic purposes is permitted if used at least 20 metres from the boundary of the littoral zone of a lake or watercourse.

The boundary of the littoral zone is determined in accordance with the Regulation respecting activities in wetlands, bodies of water and sensitive areas (CQLR, chapter Q-2, r. 0.1).

**3.3.** No person may in the proposed biodiversity reserve, unless the person has been authorized by the Minister,

- (1) intervene in a wetland area, including a marsh, swamp or bog;
- (2) modify the natural drainage or water regime, including by creating or developing lakes or watercourses;
- (3) dig, fill, obstruct or divert a lake or watercourse;
- (4) install or construct a structure, infrastructure or new works in the littoral zone, on the banks or shores or the floodplains of a lake or watercourse; no authorization is however required for minor works — quay or platform, boat shelter — installed for private purposes and free of charge under section 2 of the Regulation respecting the water property in the domain of the State (CQLR, chapter R-13, r. 1);
- (5) carry on any activity other than those referred to in subparagraphs 1 to 4 that is likely to directly and substantially affect the quality or biochemical characteristics of wetlands and bodies of water in the proposed biodiversity reserve, including by discharging or dumping residual materials or contaminants into the wetlands or bodies of water;
- (6) carry out soil development work or an activity likely to degrade the soil or a geological formation, or damage the vegetation cover, in particular by stripping, the digging of trenches or excavation work, including any burial, earthwork, removal or displacement of surface materials or vegetation cover, for any purpose;
- (7) install or construct a structure, infrastructure or new works;
- (8) reconstruct or demolish a structure, infrastructure or works;
- (9) use a pesticide; no authorization is required for the use of personal insect repellent;
- (10) carry on educational or research-related activities if the activities are likely to directly or significantly damage or disturb the natural environment, in particular because of the nature or size of the samples taken or the invasive character of the method or process used; or
- (11) hold a sports event, tournament, rally or similar event if more than 15 persons are likely to participate in the activity and have access to the proposed reserve at the same time; no authorization may be issued by the Minister if the activity involves motor vehicle traffic, unless it has been shown to the Minister that it is impossible to organize the activity elsewhere or that bypassing the proposed reserve is highly unfeasible.

The conditions for authorization prescribed by the Minister may pertain, in particular, to the location of the authorized activity, the methods used, the areas that may be cleared or deforested, the types of materials that may be used including the materials taken from the site, and the presence of ancillary works or facilities. The conditions may also include a requirement to ensure periodic follow-up or to report to the Minister, in particular as regards the results obtained from the research to which subparagraph 10 of the first paragraph refers.

**3.4.** Despite subparagraphs 6, 7 and 8 of the first paragraph of section 3.3, no authorization is required to carry out the following work when the requirements of the second paragraph are met:

(1) the maintenance, repair or upgrade of any structure, infrastructure or works, including a camp, a cabin, a road or a trail, including an ancillary facility such as a lookout or stairs;

(2) the construction or installation

(a) of a dependency or a facility ancillary to a trapping camp, a rough shelter, a shelter or a cabin, including a shed, a water withdrawal facility or a system for the discharge and disposal of waste water, grey water and toilet effluents; or

(b) of a trapping camp, a rough shelter, a shelter or a cabin if, on the effective date of the status as a proposed biodiversity reserve, such a building was permitted under the right of use or occupancy granted, but had not yet been carried out;

(3) the demolition or reconstruction of a trapping camp, a rough shelter, a shelter or a cabin, including a dependency or a facility ancillary to such a structure, including a shed, a water withdrawal facility or a system for the discharge and disposal of waste water, grey water and toilet effluents.

The carrying out of the work referred to in the first paragraph must comply with the following requirements:

(1) the work involves a structure, infrastructure or works permitted within the proposed biodiversity reserve;

(2) the work is carried out within the area of the land or right of way subject to the right to use or occupy the land in the proposed biodiversity reserve, whether the right results from a lease, a servitude or other form of title, permit or authorization;

(3) the nature of the work or elements installed by the work will not operate to increase the area of land that may remain deforested beyond the limits permitted under the provisions applicable to the sale, lease and granting of immovable rights under the Act respecting the lands in the domain of the State (CQLR, chapter T-8.1) and, if applicable, the limits set under an authorization issued in connection with that structure, works or infrastructure;

(4) the work is carried out in accordance with the prescriptions of any permit or authorization issued for the work or in connection with the structure, infrastructure or works to which they are related, as well as in compliance with the applicable legislative and regulatory measures;

(5) in the case of forest roads, the work must not operate to alter or exceed the existing right of way, widen the roadway or convert the road to a higher class.

For the purposes of this section, repair and upgrading work includes work to replace or install works or facilities to comply with the requirements of an environmental regulation.



**3.5.** No person may bury, incinerate, abandon or dispose of residual materials or snow, except if they are disposed of in waste disposal containers, facilities or sites determined by the Minister or, in other cases, with the authorization of the Minister.

Despite the first paragraph, an outfitting operation does not need an authorization to use a disposal facility or site, in compliance with the Environment Quality Act (CQLR, chapter Q-2) and its regulations, if the outfitting operation was already using the facility or site on the effective date of the status as a proposed biodiversity reserve.

#### §2.2 Rules of conduct for users

**3.6.** Every person staying, carrying on an activity or travelling in the proposed reserve is required to maintain the site in a satisfactory state and before leaving, return the premises to their natural state to the extent possible.

**3.7.** Every person who makes a campfire must

- (1) first clear an area around the fire site sufficient to prevent the fire from spreading by removing all branches, scrub, dry leaves and other combustible material;
- (2) ensure that the fire is under the supervision of a person on the site; and
- (3) ensure that the fire is completely extinguished before leaving the site.

**3.8.** In the proposed reserve, no person may

- (1) cause any excessive noise;
- (2) behave in a manner that unduly disturbs other users or interferes with their enjoyment of the site; or
- (3) harass wildlife.

For the purposes of subparagraphs 1 and 2 of the first paragraph, behaviour that significantly disturbs other persons and constitutes unusual or abnormal conditions for the carrying on of an activity or for the permitted use of property, a device or an instrument within the proposed reserve is considered excessive or undue.

**3.9.** No person may enter, carry on an activity or operate a vehicle in a given sector of the proposed biodiversity reserve if the signage installed by the Minister restricts access, traffic or certain activities in the sector in order to protect the public from a danger or to avoid placing the fauna, flora or other components of the natural environment at risk, unless the person has been authorized by the Minister.

**3.10.** No person may destroy, remove, move or damage any poster, sign, notice or other types of signage posted by the Minister within the proposed biodiversity reserve.

### §2.3 Activities requiring an authorization

**3.11.** No person may occupy or use the same site in the proposed biodiversity reserve for a period of more than 90 days in the same year, unless the person has been authorized by the Minister.

For the purposes of the first paragraph,

- (1) the occupation or use of a site includes
  - (a) staying or settling in the proposed biodiversity reserve, including for vacation purposes;
  - (b) installing a camp or shelter in the proposed reserve; and
  - (c) installing, burying or leaving property in the proposed reserve, including equipment, a device or a vehicle;
- (2) the expression “same site” includes any other site within a radius of 1 km from the site.

Despite the first paragraph, an authorization is not required if a person,

- (1) on the effective date of the status as a proposed biodiversity reserve, was a party to a lease or had already obtained another form of right or another authorization allowing the person to legally occupy the land under the Act respecting the lands in the domain of the State or, if applicable, the Act respecting the conservation and development of wildlife (CQLR, chapter C-61.1), and whose right to occupy the land is renewed or extended on the same conditions, subject to possible changes in fees;
- (2) in accordance with the law, has entitlement under a sublease, an assignment of a lease or a transfer of a right or authorization referred to in subparagraph 1, and whose right to occupy the land is renewed or extended on the same conditions, subject to possible changes in fees; or
- (3) elects to acquire land the person legally occupies on the effective date of the status as a proposed biodiversity reserve, pursuant to the Act respecting the lands in the domain of the State.

**3.12.** No person may carry on forest development activities to meet domestic needs or for the purpose of maintaining biodiversity, unless the person has been authorized by the Minister.

Despite the first paragraph, persons staying or residing within the proposed biodiversity reserve and who collect wood to make a campfire in the open are not required to obtain the authorization of the Minister.

No such authorization is required if a person collects firewood to meet domestic needs to supply a trapping camp or a rough shelter permitted within the proposed biodiversity reserve in the following cases and on the following conditions:

- (1) the wood is collected by a person in compliance with the conditions set out in the permit for the harvest of firewood for domestic purposes issued under the Sustainable Forest Development Act (CQLR, chapter A-18.1);
- (2) the quantity of wood collected does not exceed 7 apparent cubic metres per year;

(3) in other cases:

(a) the wood is collected in a sector accepted by the Minister of Natural Resources and Forests as a sector that may be subject to the issuance of permits for the harvest of firewood for domestic purposes under the Sustainable Forest Development Act, provided that sector has already been accepted by the Minister on the effective date of the status as a proposed biodiversity reserve;

(b) the wood is collected by a person who, on the effective date of the status as a proposed biodiversity reserve, or during the three preceding years, held a permit for the harvest of firewood for domestic purposes that enabled the person to harvest wood in the proposed biodiversity reserve;

(c) the wood is collected by a person in compliance with the conditions set out in the permit for the harvest of firewood for domestic purposes issued by the Minister of Natural Resources and Forests under the Sustainable Forest Development Act.

In addition, no authorization to carry on a forest development activity is required if a person authorized by lease to occupy land within the proposed biodiversity reserve in accordance with this plan carries on the activity for the purpose of

(1) clearing, maintaining or creating visual openings, and any other similar removal work permitted under the provisions governing the sale, lease and granting of immovable rights under the Act respecting the lands in the domain of the State, including for access roads, stairs or other trails permitted under those provisions; or

(2) clearing the necessary area for the installation, connection, maintenance, repair, reconstruction or upgrading of facilities, lines or mains for water, sewer, electric power or telecommunications services.

If the work referred to in subparagraph 2 of the fourth paragraph is carried on for or under the responsibility of an enterprise providing any of those services, the work requires the prior authorization of the Minister, other than in the case of the exemptions provided for in sections 3.13 and 3.15.

(3) Despite the first paragraph, an authorization to carry on a forest development activity to maintain a sugar bush and harvest maple products for domestic needs is not required if

(a) the activity is carried on by a person who, on the effective date of the status as a proposed biodiversity reserve or in any of the three preceding years, held a sugar bush management permit issued by the Minister of Natural Resources and Forests under the Sustainable Forest Development Act allowing the person to carry on within the proposed biodiversity reserve the activities associated with operating a sugar bush;

(b) the activity is carried on within a zone for which the permit obtained allowed the carrying on of sugar bush operations on the effective date of the status as a proposed biodiversity reserve or in any of the three preceding years; or

(c) the activity is carried on by a person in compliance with the conditions set out in the sugar bush management permit issued by the Minister of Natural Resources and Forests under the Sustainable Forest Development Act.

#### §2.4 Authorization exemptions

**3.13.** Despite the preceding provisions, an authorization is not required for an activity or other form of intervention within the proposed biodiversity reserve if urgent action is necessary to prevent harm to the health or safety of persons, or to repair or prevent damage caused by a real or apprehended disaster. The person concerned must, however, immediately inform the Minister of the activity or intervention that has taken place.

**3.14.** Despite the preceding provisions, an authorization is not required for a member of a Native community for an intervention within the proposed biodiversity reserve where that intervention is part of the exercise of rights covered by section 35 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom) and those rights are credibly asserted or established.

**3.15.** Despite the preceding provisions, the following activities and interventions carried out by Hydro-Québec (hereinafter the “Société”) or by any other person for Hydro-Québec do not require the prior authorization of the Minister under this plan:

- (1) any activity or intervention required within the proposed biodiversity reserve to complete a project for which express authorization had previously been given by the Government and the Minister, or only by the latter, in accordance with the requirements of the Environment Quality Act (CQLR, chapter Q-2), if the activity or intervention is carried out in compliance with the authorizations issued;
- (2) any activity or intervention necessary for the preparation and presentation of a pre-project report for a project requiring an authorization under the Environment Quality Act;
- (3) any activity or intervention relating to a project requiring the prior authorization of the Minister under the Environment Quality Act if the activity or intervention is in response to a request for a clarification or for additional information made by the Minister to the Société and it is carried out in accordance with the request.

The Société informs the Minister of the various activities or interventions referred to in this section it proposes to carry out before the work is begun within the proposed biodiversity reserve.

For the purposes of this section, the activities and interventions of the Société include but are not restricted to pre-project studies, analysis work or field research, work required to study and monitor the impact of electric power transmission and distribution line corridors and rights of way, geological or geophysical surveys and survey lines, and the opening and maintenance of roads required for the purposes of access, construction or traffic incidental to the work.

#### 4. Activities governed by other statutes

Certain activities likely to be carried on within the proposed biodiversity reserve are also governed by other legislative and regulatory provisions, including some requiring a permit, authorization or the payment of fees, while others may be prohibited or limited by other statutes or regulations that apply within the proposed reserve.

Additionally, a special legal framework may govern activities permitted within proposed reserves in connection with the following:

- Environmental protection. Measures set out in the *Environment Quality Act* (R.S.Q., c. Q-2) and its regulations;
- Species designated as threatened or vulnerable. Measures prohibiting their harvesting per the *Act respecting threatened or vulnerable species* (R.S.Q., c. E-12.01);
- Development and conservation of wildlife resources. Measures stipulated in the *Act respecting the conservation and development of wildlife* (R.S.Q., c. C-61.1) and its implementing regulation, the provisions of which pertain to threatened or vulnerable wildlife species, wildlife habitats, outfitting operations, controlled hunting and fishing zones, exclusive trapping leases and beaver reserves and measures contained in applicable federal fishery statutes and regulations;
- Archaeological research and discoveries. Measures set out in the *Cultural Heritage Act* (R.S.Q., c. P-9.002), *inter alia*;
- Access and land rights related to the domain of the State. Measures set out in the *Act respecting the lands in the domain of the State* (R.S.Q., c. T-8.1) and in the *Watercourses Act* (R.S.Q., c. R-13), *inter alia*;
- Traffic. Measures provided *inter alia* in the *Act respecting the lands in the domain of the State* as well as by the regulations on motor vehicle traffic in certain fragile environments enacted under the *Environment Quality Act*;
- Construction and development standards. Regulatory measures adopted by regional and local municipal authorities under applicable powers.

## **5. Responsibilities of the Minister of the Environment, the Fight against Climate Change, Wildlife and Parks**

The Minister of the Environment, the Fight against Climate Change, Wildlife and Parks is responsible for the implementation of the *Natural Heritage Conservation Act* and for the conservation and management of the Réserve de biodiversité projetée de la Montagne-du-Diable. In particular, this includes monitoring and controlling activities that may take place there. To this end, the Minister benefits from the collaboration and participation of other government stakeholders with specific responsibilities on or near the reserve such as the Minister of [Natural Resources and Forests](#) and the Minister of [Economy, Innovation and Energy](#) as well as their delegates. In using their powers, they take into account the desired protection of these natural environments and the status of protection now granted to them. No additional conservation measures are, at this stage, envisaged. With regard to zoning, the conservation objectives for the interim protection period being the same throughout the area, the proposed reserve consists of only one conservation zone.







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## Notices

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### Notice

Natural Heritage Conservation Act  
(chapter C-61.01)

#### **Granby 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, the Fight against Climate Change, Wildlife and Parks has recognized a private property located in the city of Granby, within the regional county municipality of La Haute-Yamaska, known and designated as a part of lots 1 139 901 and 6 223 339, two parts of lot 4 571 827, as well as lots 4 753 404, 4 753 447, 4 864 704, 4 864 705, 4 864 706 and 4 864 707 of the Québec cadastre, Shefford registry division, as a nature reserve. This property covers an area of 122.44 hectares.

The recognition of this nature reserve is given in perpetuity and takes effect on the date of publication of this notice in the *Gazette officielle du Québec*.

FRANCIS BOUCHARD  
*Director of Protected Areas*

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