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## Part 2

# LAWS AND REGULATIONS

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5 April 2023 / Volume 155

### Summary

Table of Contents  
Regulations and other Acts  
Draft Regulations

Legal deposit – 1st Quarter 1968  
Bibliothèque nationale du Québec  
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### Contents

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## Table of Contents

Page

---

### Regulations and other Acts

---

556-2023	Amendment to the COVID-19 Self-test Distribution Program . . . . .	465
557-2023	Amendment to the Community Pharmacy Access Program for Certain COVID-19 and Influenza Pharmaceutical Treatments . . . . .	467

### Draft Regulations

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Automotive services industry in the Québec region . . . . .	469
Exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act . . . . .	471
Funding of defined-benefit pension plans of the municipal and university sectors . . . . .	472
Manure anaerobic digestion projects eligible for the issuance of offset credits . . . . .	485
Professional Code — Professional activities that may be engaged in by persons other than criminologists. . .	522
Professional Code — Professional activity that may be engaged in by psychoeducators and psychologists. . .	524
Professional Code — Terms and conditions for the sale of medications . . . . .	524
Scale of fees and duties related to the development of wildlife. . . . .	525



## Regulations and other Acts

Gouvernement du Québec

### O.C. 556-2023, 22 March 2023

CONCERNING the amendment to the COVID-19 Self-test Distribution Program

WHEREAS, under paragraph *h* of section 3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2), the Minister of Health shall in particular promote the development and implementation of programs and services according to the needs of individuals, and families and other groups;

WHEREAS, under the first paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), the function of the Board (Régie) is to administer and implement the programs of the health insurance plan instituted by the Health Insurance Act (chapter A-29) and any other program entrusted to it by law or by the Government;

WHEREAS, under the fifteenth paragraph of section 3 of the Health Insurance Act, the Board also assumes the cost of services and goods provided under the programs it administers by virtue of the first paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec according to the conditions and methods provided for under those programs;

WHEREAS, under the first paragraph of section 2.1 of the Act respecting the Régie de l'assurance maladie du Québec, the Board is to recover, from the Ministère de la Santé et des Services sociaux or body concerned, the cost of services and goods it assumes under a program entrusted to it by law or by the Government, to the extent provided for under that program;

WHEREAS, under Order in Council 1539-2021 dated 14 December 2021, the Government of Québec entrusted the Board with the COVID-19 Self-test Distribution Program attached to that Order in Council;

WHEREAS, under Order in Council 319-2022 dated 16 March 2022, the Government has extended the term of this Program to 31 March 2023;

WHEREAS it is expedient to further amend this Program;

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

THAT the COVID-19 Self-test Distribution Program entrusted to the Régie de l'assurance maladie du Québec by way of Order in Council 1539-2021 dated 14 December 2021 and amended by the Order in Council 319-2022 dated 16 March 2022, be further amended:

1° in the second paragraph of section 1:

- a) by replacing “to be entered into” with “entered into”;
- b) by striking out “and Social Services”;
- c) by inserting, after “COVID-19”, “and its subsequent amendments”;

2° by replacing section 2 with the following:

“2. The self-tests covered by this Program are supplied by a pharmacist, with no prescription required, to any persons eligible because they meet one of the eligibility conditions for the program listed in Schedule A or because they qualify in one of the categories for economically vulnerable categories identified in Schedule B.

The Minister of Health may agree at any time, in an agreement with the Board, to amend the eligibility conditions listed in Schedule A, in particular to reflect the recommendations made by the Institut national d'excellence en santé et en services sociaux, or to amend the categories of economically vulnerable persons identified in Schedule B.”;

3° in section 3:

- a) by replacing, wherever it is found, “Schedule A” with “Schedule C”;
- b) by striking out “and Social Services”;

4° by replacing “Schedule A” with “Schedule C” in section 4;

5° by striking out “and Social Services” in section 5;

6° by striking out “and Social Services” in section 10;

7° by adding “in the second paragraph of section 2” after “under” in section 11;

8° by replacing “2023” with “2024” in section 12;

9° by adding, before of Schedule A, the following:

**“SCHEDULE A – Eligibility conditions for the program**

a) Unvaccinated or partially vaccinated (incomplete primary vaccination) persons at high risk of COVID-19 complications due to any of the following conditions:

- persons aged 18 years and over with severe immunosuppression, regardless of vaccination status;
- persons aged 60 years and over;
- persons aged 18 years and over with at least one of the following conditions:
  - hemoglobinopathy;
  - chronic renal failure;
  - chronic hepatic failure;
  - obesity (increased risk with BMI  $\geq$  35);
  - diabetes (increased risk if not controlled);
  - high blood pressure (increased risk if not controlled);
  - atherosclerotic cardiovascular disease;
  - NYHA functional class II to IV heart failure;
  - chronic pulmonary disease (e.g., COPD, moderate to severe asthma);

b) persons aged 18 and over with complete primary vaccination at high risk of complications, based on clinical judgment (e.g., very old age [70+] and/or multiple comorbidities and anticipation of suboptimal protection from hospitalization due to the circulating variant, despite a complete primary vaccination or a last dose of vaccine received more than six months ago);

c) pregnant women with at least one of the risk factors listed below and incomplete primary vaccination or anticipation of suboptimal protection from hospitalization due to the circulating variant, despite a complete primary vaccination or a last dose of vaccine received more than six months ago, and after discussion with an experienced specialist or colleague:

- severe immunosuppression;
- hemoglobinopathy;
- chronic renal failure;
- chronic hepatic failure;

- obesity (increased risk with BMI  $\geq$  35);
- diabetes (increased risk if not controlled);
- high blood pressure (increased risk if not controlled);
- atherosclerotic cardiovascular disease;
- NYHA functional class II to IV heart failure;
- chronic pulmonary disease (e.g., moderate to severe asthma);

d) youth weighing 40 kg or more with at least one of the risk factors listed below and incomplete primary vaccination or anticipation of suboptimal protection from hospitalization due to the circulating variant, despite a complete primary vaccination or a last dose of vaccine received more than six months ago, and after discussion with an experienced specialist or colleague:

- severe immunosuppression;
- hemoglobinopathy;
- chronic renal failure;
- chronic hepatic failure;
- obesity (increased risk with BMI  $\geq$  35);
- diabetes (increased risk if not controlled);
- high blood pressure (increased risk if not controlled);
- atherosclerotic cardiovascular disease;
- NYHA functional class II to IV heart failure;
- chronic pulmonary disease (e.g., moderate to severe asthma).

For the purposes of the application of this Schedule, severely immunocompromised includes persons who have:

— undergone a solid-organ transplant with immunosuppressive treatments or other disease treated with two immunosuppressants (e.g., antimetabolites + calcineurin inhibitors);

— anti-B cell therapy (monoclonal antibodies targeting CD19, CD20, CD22, CD30 and BAFF, e.g., ocrelizumab, rituximab, ofatumumab, alemtuzumab, obinutuzumab, blinatumomab, daratumumab, basiliximab, brentuximab, belimumab, anti-thymocyte globulins);

— chimeric antigen receptor (CAR) T-cell therapy or hematopoietic stem cell transplant until complete immune reconstitution;

—primary immunodeficiency on intravenous (IVIG) or subcutaneous (SCIG) non-specific human immunoglobulin replacement therapy (e.g., common variable immunodeficiency, combined immunodeficiency);

—active treatment for solid tumour or hematological cancer deemed highly immunosuppressive by the treating physician; some targeted biologic therapies are not considered immunosuppressive;

—untreated stage 3 or advanced human immunodeficiency virus infection or persons with acquired immunodeficiency syndrome (CD4 T cells count less than 200);

—an alkylating agent in the treatment of rheumatological disease (e.g., cyclophosphamide);

—treatment with a high dose corticosteroid (i.e., at least 20 mg/day of prednisone, or equivalent) and for at least three weeks;

—any other condition that results in severe immunosuppression as deemed by the treating physician (e.g., certain untreated hematological or thymic neoplasia).

For the purposes of the application of this Schedule, are not considered as severe immunosuppressed and at very high risk of adverse outcomes, persons taking an immunomodulator (e.g., hydroxychloroquine) or a biotherapy directed against a specific inflammatory mediator or its receptor (such as TNF $\alpha$ , IL-1, IL-6, IL-17/23, integrins) as well as a Janus kinase inhibitor used as monotherapy or a corticosteroid therapy considered non-immunosuppressive or an antimetabolite monotherapy such as methotrexate or a combination of immunosuppressants for which the risk of COVID-19 complications is considered not significant (e.g., combination of biotherapies directed against specific inflammatory mediators or their receptors, combination of methotrexate and biotherapy directed against a specific inflammatory mediator or its receptor).

#### **SCHEDULE B – Categories of economically vulnerable persons**

a) any persons exempted from the payment of any contribution required under section 29 of the Act respecting prescription drug insurance (chapter A-29.01);

b) any children within the meaning of paragraph 1 of section 17 of that Act who is required to join a group insurance contract or employee benefit plan that is applicable to a group with private coverage within the meaning of section 15.1 of that Act.”;

10° by replacing “SCHEDULE A” with the following:

#### **“SCHEDULE C – List of self-tests covered by this Program”;**

THAT this Order in Council comes into effect on 15 May 2023, with the exception of subparagraph 8 of the first operative paragraph, which comes into effect on 22 March 2023.

YVES OUELLET  
*Clerk of the Conseil exécutif*

106190

Gouvernement du Québec

#### **O.C. 557-2023, 22 March 2023**

CONCERNING the amendment to the Community Pharmacy Access Program for Certain COVID-19 and Influenza Pharmaceutical Treatments

WHEREAS, under paragraph *h* of section 3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2), the Minister of Health shall in particular promote the development and implementation of programs and services according to the needs of individuals, and families and other groups;

WHEREAS, under the first paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), the function of the Board (Régie) is to administer and implement the programs of the health insurance plan instituted by the Health Insurance Act (chapter A-29) and any other program entrusted to it by law or by the Government;

WHEREAS, under the fifteenth paragraph of section 3 of the Health Insurance Act, the Board also assumes the cost of services and goods provided under the programs it administers by virtue of the first paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec according to the conditions and methods provided for under those programs;

WHEREAS, under the first paragraph of section 2.1 of the Act respecting the Régie de l'assurance maladie du Québec, the Board is to recover, from the Ministère de la Santé et des Services sociaux or body concerned, the cost of services and goods it assumes under a program entrusted to it by law or by the Government, to the extent provided for under that program;

WHEREAS, under Order in Council 318-2022 dated 16 March 2022, the Government of Québec entrusted the Board with the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments;

WHEREAS this Program was amended on 9 May 2022 by the Agreement #1 concerning the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments between the Minister of Health and Social Services and the Board in order to add a new pharmaceutical treatment to the Program;

WHEREAS this Program was also amended on 8 August 2022 by the Agreement #2 concerning the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments between the Minister of Health and Social Services and the Board in order to add a new unit format for Paxlovid™ (nirmatrelvir and ritonavir) to treat a person also suffering from kidney failure;

WHEREAS this Program was also amended on 5 December 2022 by the Agreement #3 concerning the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments between the Minister of Health and the Board in order to amend the criteria for use and coverage of Paxlovid™, Evusheld™, and the maximum quantity of unit formats per service of this pharmaceutical treatment for the treatment of COVID-19;

WHEREAS, under Order in Council 1795-2022 dated 7 December 2022, the Government has expanded the scope of this Program to include treatment for influenza;

WHEREAS it is expedient to further amend this Program;

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

THAT the Community Pharmacy Access Program for Certain COVID-19 and Influenza Pharmaceutical Treatments, entrusted to the Régie de l'assurance maladie du Québec by way of Order in Council 318-2022 dated 16 March 2022 and amended by the Agreement #1 concerning the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments and by the Agreement #2 concerning the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments between the Minister of Health and Social Services and the Board, by the Agreement #3 concerning the Community Pharmacy Access Program for Certain COVID-19 Pharmaceutical Treatments between the

Minister of Health and the Board, and by the Order in Council 1795-2022 dated 7 December 2022, be further amended:

1° by striking out “and Influenza” after “Certain COVID-19” in the title;

2° by striking out “or Influenza” in section 4;

3° by replacing “2023” with “2024” in section 13;

4° by striking out at the end of Schedule A, the following:

**“C) Oseltamivir**

For the treatment of influenza.”

5° by striking out, at the end of the table of Schedule B, the following:

“

Oseltamivir 75 mg	1 package containing 10 capsules	\$10.39	1
Oseltamivir 45 mg	1 package containing 10 capsules	\$8.07	1
Oseltamivir 30 mg	1 package containing 10 capsules	\$5.24	1

”.

THAT this Order in Council comes into effect on 15 May 2023, with the exception of subparagraph 3 of the first operative paragraph, which comes into effect on 22 March 2023.

YVES OUELLET  
*Clerk of the Conseil exécutif*

106191



## Draft Regulations

### Notice

Act respecting collective agreement decrees  
(chapter D-2)

#### Automotive services industry in the Québec region — Amendment

Notice is hereby given, in accordance with section 5 of the Act respecting collective agreement decrees (chapter D-2), that the Minister has received an application by the contracting parties to amend the Decree respecting the automotive services industry in the Québec region (chapter D-2, r. 11) and that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the Decree to amend the Decree respecting the automotive services industry in the Québec region, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Decree increases the minimum hourly wage rates provided for in the Decree.

The regulatory impact analysis shows that the increases proposed in the draft Decree will not have an unreasonable impact on the enterprises subject to the Decree.

Further information on the draft Decree may be obtained by contacting Vincent Huot, policy development advisor, Direction des politiques du travail, Ministère du Travail,

425, rue Jacques-Parizeau, 5<sup>e</sup> étage, Québec (Québec) G1R 4Z1; telephone: 581 628-8934, extension 81068, or 1 888-628-8934, extension 81068 (toll free); email: vincent.huot@mtess.gouv.qc.ca.

Any person wishing to comment on the draft Decree is requested to submit written comments within the 45-day period to the Minister of Labour, 200, chemin Sainte-Foy, 6<sup>e</sup> étage, Québec (Québec) G1R 5S1; email: ministre@travail.gouv.qc.ca.

JEAN BOULET  
*Minister of Labour*

### Decree respecting the automotive services industry in the Québec region

Act respecting collective agreement decrees  
(chapter D-2, ss. 2, 4, 6 and 6.1)

**1.** The Decree respecting the automotive services industry in the Québec region (chapter D-2, r. 11) is amended by replacing section 9.01, as amended by section 2 of the Decree to amend the Decree respecting the automotive services industry in the Québec region, enacted by Order in Council 41-2023 dated 11 January 2023 (2022, G.O. 2, 48), by the following:

“**9.01.** The minimum hourly wage rates are as follows:

Trades	As of (insert the date of coming into force of this Decree)	As of (insert the date occurring 1 year after the date of coming into force of this Decree)	As of (insert the date occurring 2 years after the date of coming into force of this Decree)	As of (insert the date occurring 3 years after the date of coming into force of this Decree)
<b>(1) Journeyman*:</b>				
Class A	\$29.52	\$30.41	\$31.32	\$32.26
Class A/B	\$28.51	\$29.37	\$30.25	\$31.15
Class B	\$27.50	\$28.33	\$29.17	\$30.05
Class C	\$26.39	\$27.18	\$28.00	\$28.84
<b>Apprentice – Journeyman:</b>				
1st year	\$19.29	\$19.87	\$20.46	\$21.08
2nd year	\$20.20	\$20.81	\$21.43	\$22.07
3rd year	\$21.98	\$22.64	\$23.32	\$24.02
4th year	\$23.71	\$24.42	\$25.15	\$25.91

Trades	As of (insert the date of coming into force of this Decree)	As of (insert the date occurring 1 year after the date of coming into force of this Decree)	As of (insert the date occurring 2 years after the date of coming into force of this Decree)	As of (insert the date occurring 3 years after the date of coming into force of this Decree)
<b>(2) Journeyman – Parts clerk:</b>				
Class A	\$24.12	\$24.84	\$25.59	\$26.36
Class A/B	\$23.73	\$24.44	\$25.18	\$25.93
Class B	\$23.44	\$24.14	\$24.87	\$25.61
Class C	\$23.14	\$23.83	\$24.55	\$25.29
<b>Apprentice – Parts clerk:</b>				
1st year	\$18.65	\$19.21	\$19.79	\$20.38
2nd year	\$19.61	\$20.20	\$20.80	\$21.43
3rd year	\$21.24	\$21.88	\$22.53	\$23.21
4th year	\$22.86	\$23.55	\$24.25	\$24.98
<b>(3) Messenger:</b>	\$16.53	\$17.03	\$17.54	\$18.06
<b>(4) Dismantler:</b>				
1st year	\$18.43	\$18.98	\$19.55	\$20.14
2nd year	\$20.21	\$20.82	\$21.44	\$22.08
After two years	\$21.99	\$22.65	\$23.33	\$24.03
<b>(5) Washer:</b>	\$18.25	\$18.80	\$19.36	\$19.94
<b>(6) Semiskilled worker and Service attendant:</b>				
1st year	\$17.34	\$17.86	\$18.40	\$18.95
2nd year	\$18.99	\$19.56	\$20.15	\$20.75
After two years	\$20.64	\$21.26	\$21.90	\$22.55
<b>(7) Service salesperson – Adviser:</b>				
1st year	\$20.97	\$21.60	\$22.25	\$22.91
2nd year	\$22.31	\$22.98	\$23.67	\$24.38
3rd year	\$23.65	\$24.36	\$25.09	\$25.84
4th year	\$24.11	\$24.83	\$25.58	\$26.35
5th year	\$25.00	\$25.75	\$26.52	\$27.32
After five years	\$25.89	\$26.67	\$27.47	\$28.29

\* The notion of journeyman includes the trades of mechanic, diesel mechanic, electrician, bodyworker, wheel aligner, automatic transmission specialist, painter and bodyman.”.

**2.** Section 9.01.1 is amended by replacing “\$0.25” by “\$0.50”.

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

## Draft Regulation

Supplemental Pension Plans Act  
(chapter R-15.1)

### Exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act

#### Régime de retraite du personnel des CPE et des garderies privées conventionnées du Québec and Régime complémentaire de rentes des techniciens ambulanciers œuvrant au Québec — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation makes the provisions proposed in the draft Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors published on the same date in the *Gazette officielle du Québec* applicable to the Régime de retraite du personnel des CPE et des garderies privées conventionnées du Québec and to the Régime complémentaire de rentes des techniciens ambulanciers œuvrant au Québec. In addition, by reason of the special characteristics of those plans, certain adjustments are provided for regarding the appropriation of surplus assets under those pension plans.

To date, study of the matter has shown no impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Simon Desloges, actuarial analyst, Direction générale des régimes complémentaires de retraite, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Québec (Québec) G1V 4T3; email: [simon.desloges@retraitequebec.gouv.qc.ca](mailto:simon.desloges@retraitequebec.gouv.qc.ca); telephone: 418 657-8714, extension 4594; fax: 418 643-7421.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to René Dufresne, President and Chief Executive Officer, Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Québec (Québec) G1V 4T3.

Minister of Finance  
ERIC GIRARD

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## Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act

Supplemental Pension Plans Act  
(chapter R-15.1, s. 2, 2nd par.)

**1.** The Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 8) is amended in section 1

(1) by replacing “Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R-15.1, r. 2)” in paragraph 1.1 by “Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors made by Order in Council (*insert the number and date of the Order in Council*)”;

(2) by striking out paragraph 1.2;

(3) by striking out paragraph 2.

**2.** Section 1.0.1 is revoked.

**3.** Section 1.0.2 is replaced by the following:

“**1.0.2.** For the purposes of section 20 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors made by Order in Council (*insert the number and date of the Order in Council*), the following modifications apply:

(1) the maximum amount of surplus assets that may be appropriated for the special improvement payment is the amount determined according to the provisions provided for in the second paragraph of that section;

(2) for the purposes of subparagraph 2 of the second paragraph of that section, the amount of surplus assets that may be used on a solvency basis is the amount by which the plan’s assets exceeds its liabilities.”

**4.** The following is inserted after section 1.0.2:

“**1.0.3.** Despite section 26 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors made by Order in Council (*insert the number and date of the Order in Council*), the current service contribution of the subsequent component may be paid, to the extent and according to the terms provided for under the pension plan, by appropriation of the surplus assets of the prior component.”

**5.** The heading of Division I.1 is replaced by the following: “PROVISIONS CONCERNING THE RÉGIME COMPLÉMENTAIRE DE RENTES DES TECHNICIENS AMBULANCIERS/PARAMÉDICS ET DES SERVICES PRÉHOSPITALIERS D’URGENCE.”.

**6.** Section 1.1 is amended

(1) by replacing “Régime complémentaire de rentes des techniciens ambulanciers œuvrant au Québec” in the part preceding paragraph 1 by “Régime complémentaire de rentes des techniciens ambulanciers/paramédics et des services préhospitaliers d’urgence”;

(2) by replacing “Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R-15.1, r. 2)” in paragraph 2 by “Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors made by Order in Council (*insert the number and date of the Order in Council*)”;

(3) by striking out paragraph 3;

(4) by striking out paragraph 3.1.

**7.** Section 1.2 is revoked.

**8.** Section 1.3 is replaced by the following:

“**1.3.** For the purposes of section 20 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors made by Order in Council (*insert the number and date of Order in Council*), the following modifications apply:

(1) the maximum amount of surplus assets that may be appropriated for the special improvement payment is the amount determined according to the provisions provided for in the second paragraph of that section;

(2) for the purposes of subparagraph 2 of the second paragraph of that section, the amount of surplus assets that may be used on a solvency basis is the amount by which the plan’s assets exceeds its liabilities.”.

**9.** The following is inserted after section 1.3:

“**1.4.** Despite section 26 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors made by Order in Council (*insert the number and date of the Order in Council*), the current service contribution of the subsequent component may be paid, to the extent and according to the terms provided for under the pension plan, by appropriation of the surplus assets of the prior component.”.

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

106189

## Draft Regulation

Supplemental Pension Plans Act  
(chapter R-15.1)

### Funding of defined-benefit pension plans of the municipal and university sectors

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the draft Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation replaces the Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R-15.1, r. 2). Its purpose is to render the Supplemental Pension Plans Act (chapter R-15.1), as currently in effect, applicable to those plans.

In addition, by reason of the special characteristics of those plans and the provisions of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) and of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1) that apply despite any provisions to the contrary of the Supplemental Pension Plans Act, the draft Regulation exempts, on the conditions it determines, the pension plans of those sectors from certain provisions of the Act.

Those plans are mainly exempted from the provisions of the Act related to the stabilization provision, stabilization actuarial deficiencies and improvement unfunded actuarial liability, the annuity purchasing policy, the appropriation and determination of surplus assets during the life of a pension plan. It also provides for adaptations to the rules of payment of the benefits of the members and beneficiaries, to the rules for establishing the technical actuarial deficiency, the plan’s asset smoothing and the information that must be contained in various reports.

The draft Regulation prescribes the rules applicable to the pension plans that are not governed by the Act respecting the restructuring of university-sector defined-benefit pension plans or the Act to foster the

financial health and sustainability of municipal defined-benefit pension plans. Those rules concern the determination and payment of the value of the additional obligations arising from an amendment to the plan and the amount of surplus assets that may be appropriated to the special improvement payment. It also provides for special conditions regarding the amount of surplus assets that may be appropriated to the payment of contributions and the transfer of amounts to the employer.

In addition, the draft Regulation provides for the calculation rules of the provision for adverse deviation. It modernizes the rules related to the segregation of the pension fund and sets the conditions according to which the reserve of a plan of the university sector can be converted into a stabilization fund.

Lastly, the draft Regulation provides for the withdrawal of an employer from a multi-employer pension plan to take into account the pension indexation upon retirement that was amended or suspended and the rules that, upon termination of a pension plan of the municipal sector, apply in relation to the allocation of the balance of actuarial gains that result from the abolition of the automatic pension indexation and to the determination of the assets and liabilities of such a pension plan.

The draft Regulation also provides for various and transitional provisions regarding the reduction of the amortization period for the technical actuarial deficiency and the payment of benefits of certain members.

To date, study of the matter has shown no impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Simon Desloges, actuarial analyst, Direction générale des régimes complémentaires de retraite, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Québec (Québec) G1V 4T3; email: [simon.desloges@retraitequebec.gouv.qc.ca](mailto:simon.desloges@retraitequebec.gouv.qc.ca); telephone: 418 657-8714, extension 4594; fax: 418 643-7421.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to René Dufresne, President and Chief Executive Officer, Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5<sup>e</sup> étage, Québec (Québec) G1V 4T3.

ERIC GIRARD  
*Minister of Finance*

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## Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors

Supplemental Pension Plans Act  
(chapter R-15.1, s. 2, 2nd par.)

### DIVISION I SCOPE

**1.** The provisions of this Regulation only affect pension plans to which Chapter X of the Supplemental Pension Plans Act (chapter R-15.1) applies and for which the employer is a municipality, a body referred to in section 18 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3), a municipal housing bureau within the meaning of the Act respecting the Société d'habitation du Québec (chapter S-8) or an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1).

In the case of a multi-employer pension plan, even where it is not considered as such under section 11 of the Act, this Regulation applies only to the extent that, at the end of each fiscal year of the plan, at least 90% of the active members of the plan are employed by the employers referred to in the first paragraph.

In addition, in the case of a pension plan having provisions identical to those of a defined-contribution plan, only the active members with benefits under defined-benefit provisions must be considered for the purposes of the second paragraph.

### DIVISION II APPLICABLE LEGISLATIVE PROVISIONS

**2.** The provisions of the Act apply to a pension plan referred to in section 1 taking into account the exemptions and adaptations provided for in this Regulation. In case of inconsistencies, the provisions of this Regulation prevail.

**3.** A pension plan to which this Regulation applies is exempt from the application of sections 42.1, 42.2, the second paragraph of section 118, section 125, sections 132 to 135, sections 142.4, 146.6 to 146.9.1, 182.1, 182.2 and 230.2 of the Act.

### DIVISION III CONTRIBUTIONS

**4.** The special amortization payment referred to in section 29 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1), the amount paid for any additional obligation



resulting from an amendment to the plan pursuant to section 19 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1) and the special improvement payment referred to in section 11, are considered to be, for the purposes of the Act, a special improvement payment referred to in paragraph 1 of section 38.2 of the Act.

**5.** For the purposes of the second paragraph of section 60 and section 78 of the Act, the stabilization contributions paid by a member, with accrued interest, are considered to be member contributions.

**6.** Where, for the purposes of the Act, member contributions paid, with accrued interest, must be taken into account, the stabilization contributions paid by a member are considered to be member contributions for the purposes of interest credited to those contributions.

## DIVISION IV FUNDING RULES

### §1. General

**7.** Despite subparagraph 5 of the first paragraph of section 118 of the Act, a pension plan must be the subject of an actuarial valuation at the date that precedes the date from which surplus assets are appropriated.

**8.** For the purposes of the second paragraph of section 123 of the Act, a pension plan is funded if, at the date of the actuarial valuation, the plan's general account is equal to or greater than its liabilities.

**9.** For the purposes of section 124 of the Act, the plan's assets mean the general account.

**10.** Only a technical actuarial deficiency referred to in section 131 of the Act may be established in a pension plan to which this Regulation applies. The deficiency corresponds, at the date of an actuarial valuation, to the plan's surplus liabilities credited to the general account.

**11.** Where an actuarial valuation determines the value of additional obligations arising from an amendment to the pension plan, the provisions of the first paragraph of section 139 of the Act apply with the following modifications:

(1) a special improvement payment must be paid into the pension fund, regardless of the pension plan's funding level;

(2) the value of the additional obligations, at the date of the valuation, is equal to the higher of the value of additional obligations that is calculated on a solvency basis and the value of additional obligations that is calculated on a funding basis.

Despite subparagraph 2 of the first paragraph, if the special improvement payment is paid in full by means of actuarial gains recorded in the reserve referred to in the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1), the value of the additional obligations arising from an amendment to the plan must be calculated only on a funding basis.

**12.** Section 140 of the Act does not apply to a partial actuarial valuation.

### §2. Determination of the provision for adverse deviation

**13.** The provision for adverse deviation is calculated at the date of a complete actuarial valuation of a pension plan and at the date of a partial actuarial valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act, unless for the purposes of that valuation, it is estimated according to the provisions of the second paragraph of section 16.

**14.** The provision for adverse deviation is equal to amount "P" in the following formula:

$$(T \times R) + (7\% \times S) + X = P$$

"T" represents the rate, expressed in percentage, obtained by multiplying "D" determined in accordance with section 15 by 0.0175;

"R" represents the value of the liabilities associated to the pensions being paid, excluding guaranteed pensions, increased, if the policies established by the pension committee so provide, by the value of the benefits of members and beneficiaries in the pension plan who are less than 10 years under normal retirement age and to whom no pension is paid, the latter value excluding here the value of the contributions referred to in paragraphs 1 and 2 of "S" paid by those members and the value of the guaranteed pensions constituted in their respect;

"S" represents the value of the plan's liabilities reduced by an amount representing the sum of the following values:

(1) the value of the additional voluntary contributions and optional ancillary contributions paid into the pension fund, with interest accrued;

(2) the value of the contributions paid under a defined-contribution plan to which Chapter X of the Act applies or under provisions that, in a defined-benefit plan, are identical to the provisions of a defined-contribution plan, with interest accrued;

(3) the value of the liabilities associated to the pensions being paid increased, if the policies established by the pension committee so provide, by the value of the benefits of the members in the plan who are less than 10 years under normal retirement age and to whom no pension is paid, the latter value excluding here the value of the contributions referred to in paragraphs 1 and 2 paid by those members;

(4) the value of the liabilities associated to the guaranteed deferred pensions not referred to in paragraph 3;

“X” represents:

(1) in the case where the rate represented by “T” is less than 7%, the result of the formula

$$(R - V) \times (7\% - T)$$

in which “V” is equal to “V” in section 15;

(2) in the other cases, zero.

The value of the liabilities taken into consideration for the calculation of the provision for adverse deviation is established using the information on a solvency basis.

**15.** Where the value represented by “R” of section 14 is null, “D” of that section is equal to zero.

In other cases, “D” corresponds to the result, in absolute value, of the following formula:

$$\frac{R \times d^R - V \times d^M}{R}$$

“R” represents “R” of section 14;

“d<sup>R</sup>” represents the duration of the liabilities constituting “R”;

“V” represents the lesser of

(1) the amount that is equivalent to the amount of the fixed-income investments as defined in section 60.8 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6). The amount of the fixed-income investments of a pension plan is determined by including the amount of any variable income investment associated with a financial instrument that converts it into a fixed-income investment but excluding the amount of any fixed-income investment associated with a financial instrument that converts it into a variable income investment;

(2) the amount that is equivalent to the value that “R” represents;

“d<sup>M</sup>” represents the duration of the investments referred to in paragraph 1 of “V”. The duration attributed to an investment in infrastructure or in immovables (real estate) cannot exceed 6.

For the purposes of paragraph 1 of “V”, fixed-income investments do not consider guaranteed pensions or the contributions referred to in paragraphs 1 and 2 of “S” of section 14, which are the subject of a separate investment.

**16.** Element “d<sup>M</sup>” of section 15 is determined by the actuary responsible for the actuarial valuation using the durations calculated by the person who invests any part of the plan’s assets. Derivatives may be taken into consideration for the purpose of establishing the duration of the assets.

For the purposes of a partial actuarial valuation, the actuary may estimate “R” and “S” of section 14 and “d<sup>R</sup>” of section 15.

**17.** Sections 14 to 16 apply for the purpose of calculating the value of the stabilization fund pursuant to sections 15 and 17 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or of sections 9 and 23 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1).

### §3. *Payment of benefits*

**18.** Despite the third paragraph of section 143 of the Act, the benefits of the members and beneficiaries referred to in paragraph 1 or 2 of section 146 of the Act are paid in full.

## DIVISION V SURPLUS ASSETS

### §1. *Appropriation of surplus assets*

**19.** The amount of surplus assets that may be used for the fiscal year of a pension plan, or part of that fiscal year, that immediately follows the date of the actuarial valuation and, where applicable, for one or each of the following fiscal years until the date of the next complete actuarial valuation, is appropriated according to one or a combination of the following appropriation methods, as set out in the pension plan:

- (1) the payment of employer contributions;
- (2) the payment of member contributions;

- (3) the special improvement payment;
- (4) the transfer of amounts to the employer;

**20.** The amount of surplus assets that may be appropriated for the special improvement payment corresponds, at the date of an actuarial valuation of the plan, to the difference between the plan's assets determined on a funding basis and the sum of its liabilities determined on a funding basis and the provision for adverse deviation.

In the case of an appropriation of surplus assets referred to in paragraphs 1, 2, and 4 of section 19, the maximum amount of surplus assets that may be used is equal to the lesser of the following amounts, determined at the date of the actuarial valuation:

- (1) the amount determined pursuant to the first paragraph;
- (2) on a solvency basis, the amount by which the plan's assets exceeds 105% of its liabilities.

In addition, in the case of a pension plan governed by the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1) that, according to the provisions of the Act that are applicable to the plan, may be subject to an appropriation referred to in paragraph 4 of section 19, the amount referred to in subparagraph 1 of the second paragraph is the amount determined in accordance with the provisions of the Act applicable to it.

**21.** The appropriation of surplus assets to the payment of contributions ceases on the date of any actuarial valuation or of any notice referred to in section 119.1 of the Act that shows that the conditions set out in section 20 are no longer met.

## *§2. Allocation of surplus assets*

**22.** The allocation of surplus assets of a terminated pension plan must comply with the terms and conditions provided by the plan.

The portion allocated to the members and beneficiaries is apportioned among them proportionately to the value of their benefits or according to another method set out in the plan.

## **DIVISION VI** PROVISIONS APPLICABLE TO THE COMPONENTS OF A PENSION PLAN

### *§1. General*

**23.** A pension plan that was subject to an amendment to establish a stabilization fund has, as of the effective date of the amendment which is called "date of segregation of the pension fund", two separate components:

- (1) a prior component related to service completed before the date of segregation of the pension fund to which the provisions of subdivision 2 of this Division apply;
- (2) a subsequent component related to service completed as of the date of segregation of the pension fund to which the provisions of subdivision 3 of this Division apply.

**24.** Every pension plan that has not been subject to an amendment referred to in the first paragraph of section 23, is governed by the provisions of subdivision 2 of this Division. Despite the foregoing, a pension plan in which the reserve has been converted into a stabilization fund pursuant to section 39 is governed by the provisions of subdivision 3 of this Division related to the subsequent component.

**25.** Every plan that has, during its establishment, a stabilization fund is governed by the provisions of subdivision 3 of this Division.

**26.** Each component of the plan is governed by the Act and this Regulation with regard to the application of the provisions related to funding, asset investment, appropriation and allocation of any surplus assets, division and merger, withdrawal of an employer from a multi-employer pension plan and the termination of a pension plan, as well as the terms of payment of members' and beneficiaries' benefits as though they were 2 separate pension plans.

**27.** For the purposes of section 60 of the Act, the pension plan is considered not to have separate components. Despite the foregoing, member contributions above the limit set by section 60 of the Act must be apportioned in proportion to the value of defined benefits accrued in each component of the pension plan.

**28.** Despite section 26, a pension plan may provide that it is considered not to have any separate component for the purposes of the terms of payment of the benefits of members and beneficiaries pursuant to section 98, paragraph 4 of section 200 and section 236 of the Act as well as the pension paid by the plan and the exercise of the options provided for in Division IV of Chapter VI of the Act.



**29.** Unless the employer has no active members in its employ for both the prior and subsequent component of the pension plan, there can be no withdrawal of an employer for a multi-employer pension plan pursuant to the provisions of subdivision 1 of Division I of Chapter XIII of the Act.

**30.** One component of a plan cannot be terminated unless the other component is also terminated.

Despite the foregoing, the prior component of a plan can be terminated if the pensions of all the members and beneficiaries with benefits for that component are in payment on the termination date and the plan is not subject to any amendment or suspension of the pension indexation pursuant to the first paragraph of section 21 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or of the first paragraph of section 16 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1).

**31.** If the plan is terminated, the surplus assets of a component cannot be transferred from one component to the other.

**32.** A portion of the member contribution may be paid into the prior component of the pension plan, to the extent provided under the plan and provided the member is entitled to benefits under the component.

#### *§2. Provisions related to the prior component*

**33.** At the beginning of each fiscal year of a pension plan, after, where applicable, any transfer provided for in section 35 or section 37, payment of a portion of the amortization payment determined for that fiscal year in relation to the technical actuarial deficiency is made by a transfer from the reserve to the general account. That portion is equal to the lesser of the reserve at that time and 50% of the amortization payment. It is divided equally between each monthly payment relating to the deficiency for the fiscal year.

Where a complete actuarial valuation of a plan at a date during a fiscal year establishes that the amount transferred from the reserve to the general account at the beginning of the fiscal year is less than what it should have been according to that actuarial valuation, the difference must be transferred from the reserve to the general account. If the amount transferred at the beginning of the fiscal year is greater than what it should have been according to that actuarial valuation, the difference must be transferred from the general account to the reserve.

A transfer provided for in the second paragraph is made on the day following the date of the actuarial valuation.

**34.** For the determination of the funding, the assets of the prior component are divided between a general account and a reserve. The general account corresponds to the value of the assets of the prior component reduced by the reserve.

In addition, the rate of return of the reserve corresponds to the rate of return derived from the investment of the assets of the prior component.

**35.** Where, at the date of the complete actuarial valuation of a pension plan, the reserve exceeds the provision for adverse deviation of the prior component calculated in accordance with the provisions of sections 14 to 6, the surplus is, at that date, transferred from the reserve to the general account.

**36.** The actuarial gains are determined at the date of a complete actuarial valuation of a pension plan. The amount corresponds to the amount by which the general account of the plan, increased by the value of the amortization payments remaining to be paid to amortize an unfunded actuarial liability determined during a prior actuarial valuation, exceeds the plan's liabilities.

If actuarial gains are so determined, they are composed of the following elements:

(1) additional contributions corresponding to the amount by which the value of the contributions included in the plan's assets since the date of the last complete actuarial valuation exceeds the value of the contributions provided for, for the same period, in subparagraph *b* of subparagraph 2 of the first paragraph of section 39 of the Act;

(2) the technical gains or losses whose amount corresponds to the sum of the variations, since the last complete actuarial valuation, in the value of obligations arising from the plan and its general account, caused by deviations between the results and forecasts and by changes made to the actuarial assumptions and methods, it being understood that the additional contribution determined in paragraph 1 are excluded from that calculation;

(3) other actuarial gains.

The value of the amortization payments referred to in the first paragraph is established using the interest rate of the previous complete actuarial valuation without taking into account the deviations that result from the application of section 49.

**37.** At the date of a complete actuarial valuation of a pension plan, the lesser of the following amounts must be transferred from the general account to the reserve:

(1) the amount of the technical gains determined during the actuarial valuation and the amount by which the special improvement payment since the last complete actuarial valuation of the plan exceeds the value, on a funding basis, of the additional obligations arising from the amendments in respect of which that payment was made;

(2) the amount by which the provision for adverse deviation of the prior component calculated in accordance with the provisions of sections 14 to 16 exceeds the reserve.

**38.** For the purposes of sections 35 and 37, the balance of actuarial gains recorded in the reserve pursuant to the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S- 2.1.1) must be excluded from the reserve.

**39.** Despite the provisions of this subdivision, a pension plan referred to in section 17 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1), may be amended to convert, at a date not prior to the date on which the amendment is made, the reserve into a stabilization fund. Sections 40 to 44 apply with the necessary modifications concerning stabilization contributions that must be paid into the general account. The actuarial valuation that considers the amendment for the first time must be complete.

The actuarial gains determined at the date of the actuarial valuation in accordance with section 36 must be transferred into the stabilization fund.

### *§3. Provisions related to the subsequent component*

**40.** For the determination of the funding, the assets of the subsequent component are divided between the general account and the stabilization fund. The general account corresponds to the value of the assets of the subsequent component reduced by the stabilization fund.

In addition, the rate of return of the stabilization fund corresponds to the rate of return derived from the investment of the plan's assets of the subsequent component.

**41.** The stabilization fund is to be funded by a stabilization contribution which represents at least 10% of the current service contribution, determined without taking into account any margin for adverse deviation provided

for by the Canadian Institute of Actuaries, of accrued interest and actuarial gains determined in accordance with section 36. The plan must indicate whether the stabilization contributions are paid either by the employer, active members, or both and, where applicable, indicate the higher proportion of the stabilization contributions.

The target level of the stabilization fund must be at least equal to the provision for adverse deviation of the subsequent component established in accordance with the provisions of sections 14 to 16. In addition, stabilization contributions can cease to be paid, as provided for in the plan, once the level of the stabilization fund has reached the level of the provision for adverse deviation.

The stabilization contributions made by members are separate from the member or voluntary contributions referred to in section 37 of the Act.

**42.** With the exception of amortization payments related to the technical actuarial deficiency which, if they are established in accordance with section 49, cannot be paid from the stabilization fund, the plan must provide the terms and conditions for the payment from the stabilization fund of technical actuarial deficiencies and amortization payments related to those deficiencies.

**43.** The surplus assets may only be appropriated as provided for in the pension plan if the subsequent component of the plan has no technical actuarial deficiency.

**44.** The balance of the stabilization fund at the end of a fiscal year is determined by applying the following adjustments to the balance of the fund at the end of the preceding fiscal year:

(1) the stabilization contributions paid during the fiscal year are added;

(2) the actuarial gains transferred from the general account at the date of a complete actuarial valuation are added;

(3) the amounts transferred to the general account to pay all or part of the technical actuarial deficiency or the required amortization payments with regard to the deficiency are subtracted;

(4) the amounts used for the appropriation of surplus assets are subtracted.

For the purposes of this section, the return derived from the investment of the assets of the subsequent component must be taken into account.

#### §4. *Miscellaneous provisions*

**45.** The information that the statements provided for in sections 112, 113 and 207.3 of the Act must contain is presented for the subsequent component and the prior component of the plan as though they were separate pension plans. In addition, the statements must indicate that the appropriation and the allocation of surplus assets of a component only affect the members and beneficiaries with benefits under that component.

**46.** For the purposes of sections 57, 58, 59.0.2 and 65 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6), the stabilization contributions paid by the members and the employer must be added respectively to member contributions and employer contributions.

#### DIVISION VII

##### DEFERMENT OF CONTRIBUTIONS

**47.** Where the current service contribution, stabilization contribution or technical amortization payment is divided, any variation in the amount of the monthly payments of any of the contributions or amortization payments may, on the conditions provided for in the funding policy of the pension plan, take effect on the first day of the fiscal year following the one for which the contributions are calculated.

Where the value, discounted at the date of the actuarial valuation, of the monthly amounts of the amortization payments to be made for the period affected by the deferment of the variation is less than the amount of the technical actuarial deficiency established by the actuarial valuation, the amount of the technical actuarial deficiency on the first day of the following fiscal year must correspond to the difference between the following:

(1) the accumulated value of the technical actuarial deficiency determined as at the date of the actuarial valuation;

(2) the accumulated value of the required monthly payments set out in the previous actuarial valuation in relation to such a deficiency for the period affected by the deferment of the variation.

The deferment of contributions applies only to the component of a pension plan that so provides and only to those contributions expressly affected thereby.

The discounted or accumulated values are determined using an interest rate identical to the rate used to establish the plan's liabilities at the date of the actuarial valuation.

The provisions of this section apply despite those of the fourth paragraph of section 41 of the Act.

**48.** For the purpose of amortizing the technical actuarial deficiency where contributions are deferred, the time period provided for in paragraph 1 of section 138 of the Act begins on the end date of the fiscal year following the actuarial valuation date.

**49.** For the purposes of section 137 of the Act, the monthly payments that represent a percentage of the total payroll for the active members must be established using a percentage which, for the period covered by the actuarial valuation, allows the monthly payments at least equal to the payments that would have been established as a set amount. The percentage may be adjusted at a frequency other than annually to ensure a uniform funding of the pension plan during the period covered by the actuarial valuation.

In addition, an average of the total payroll estimated for the period covered by the actuarial valuation may be used to obtain a fixed percentage for the period concerned.

The period covered by the actuarial valuation means, for the purposes of the first and second paragraphs, the three-year period which begins on the date on which the contributions affected by the deferment begin to be paid into the pension plan in accordance with what is provided for in the actuarial valuation.

**50.** The funding policy established pursuant to section 142.5 of the Act must indicate whether the contributions referred to in section 47 or any other of those contributions can be deferred and the conditions that apply to such a deferment.

If there are no provisions in the funding policy, the deferment of any contribution referred to in section 47 applies.

#### DIVISION VIII

##### REPORTS

#### §1. *Presentation of information*

**51.** Where a pension plan has two components, the information related to each component must be presented separately in every report referred to in this Division.

In addition, the provisions of subdivision 3 of Division I of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) apply taking into account the necessary modifications provided for in this Division.

**§2. Complete actuarial valuation of the prior component**

**52.** The part of the report related to a complete actuarial valuation that concerns the prior component must, in addition, contain the following information:

(1) regarding the provision for adverse deviation of the prior component determined pursuant to sections 14 to 16:

- (a) its amount and the amount of “R”, “S” and “D”;
- (b) “d<sup>R</sup>” and the actuarial assumptions and methods used to determine it;
- (c) the amount determined in accordance with paragraph 1 of “V” of section 15 and the amount of “d<sup>M</sup>” of that section;

(2) regarding the reserve:

(a) the reconciliation of the reserve since the previous complete actuarial valuation, specifying the inflows and outflows, including those at the date of the actuarial valuation;

(b) the amount of the actuarial gains determined at the date of the actuarial valuation in accordance with section 36 and the amount of additional contributions, technical gains or losses and other actuarial gains forming them;

(c) if applicable, an estimate of the amounts of the reserve that will be used, for each fiscal year following the date of the actuarial valuation, to pay part of the amortization payments related to the technical actuarial deficiency;

(d) the balance of gains recorded in the reserve pursuant to the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1);

(3) the rules concerning the deferment of contributions provided for in the funding policy;

(4) the balance of the municipal bonds at the date of the actuarial valuation remitted to the pension fund pursuant to section 255 of the Act to amend various legislative provisions concerning municipal affairs (2004, chapter 20);

(5) whether a stabilization contribution must be paid pursuant to section 17 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1):

(a) stabilization contributions projected for the fiscal year or part of the fiscal year immediately following the actuarial valuation;

(b) the rule used to determine the stabilization contributions for the fiscal year or part of the fiscal year referred to in subparagraph *a* and for the 2 subsequent fiscal years;

(c) the amounts to be paid respectively by the employer and by the active members for each fiscal year or part of the fiscal year referred to in subparagraph *b*.

**53.** The part of the report related to a complete actuarial valuation referred to in subparagraph 4 of the first paragraph of section 118 of the Act that concerns the prior component must in addition contain the following information:

(1) the amount of the special improvement payment;

(2) the special improvement payment method, with, where applicable, the amount of surplus assets used or the amounts withdrawn from the gains recorded in the reserve pursuant to the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1);

(3) the special improvement payment, paid either by the employer, active members, or both.

**54.** The part of the report related to a complete actuarial valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act that concerns the prior component must in addition contain the following information:

(1) the amount of surplus assets that may be used;

(2) in the case of an appropriation of surplus assets referred to in paragraph 1, 2, or 4 of section 19, each amount of the surplus assets determined pursuant to the second paragraph of section 20;

(3) the amount of surplus assets expected to be used and the conditions for their appropriation.

Where the amount of surplus assets is used to resume pension indexation in accordance with the provisions of the third and fourth paragraphs of section 33 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or third and fourth paragraphs of section 16 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1), the report must indicate the following information:

(1) a brief description of the resumption of pension indexation;

(2) the amount of surplus assets used to resume pension indexation;

(3) the value of the pension indexation established on a solvency basis and the degree of solvency of the plan after indexation has resumed.

**§3. Complete actuarial valuation of the subsequent component**

**55.** The part of the report related to a complete actuarial valuation that concerns the subsequent component must in addition contain the following information:

(1) regarding stabilization contributions:

(a) stabilization contributions projected for the fiscal year or part of the fiscal year immediately following the actuarial valuation;

(b) the rule used to determine the stabilization contributions for the fiscal year or part of the fiscal year referred to in subparagraph *a* and for the 2 subsequent fiscal years;

(c) the amounts to be paid respectively by the employer and by the active members for each fiscal year or part of the fiscal year referred to in subparagraph *b*;

(2) where applicable, an estimate of member contributions that must be paid to the prior component of the plan pursuant to section 32 for the fiscal year or part of the fiscal year immediately following the actuarial valuation and for the 2 subsequent fiscal years;

(3) the rules concerning the deferment of contributions provided for in the funding policy;

(4) the information provided for in paragraph 1 of section 52 regarding the provision for adverse deviation of the subsequent component;

(5) the reconciliation of the stabilization fund since the last complete actuarial valuation specifying the inflows and outflows provided for in section 44 including those at the date of the actuarial valuation;

(6) where applicable, an estimate of the amounts of the stabilization fund that are used, for each fiscal year following the date of the actuarial valuation, to pay all or part of the amortization payments related to the technical actuarial deficiency.

**56.** The part of the report related to a complete actuarial valuation referred to in subparagraph 4 of the first paragraph of section 118 of the Act that concerns the subsequent component must in addition contain the following information:

(1) the amount of the special improvement payment;

(2) the special improvement payment method with, where applicable, the amount of surplus assets used;

(3) the special improvement payment, paid either by the employer, active members, or both.

**57.** The part of the report related to a complete actuarial valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act that concerns the subsequent component must in addition contain the following information:

(1) the amount of surplus assets that may be used;

(2) in the case of an appropriation of surplus assets referred to in paragraph 1, 2, or 4 of section 19, each amount of the surplus assets determined pursuant to the second paragraph of section 20;

(3) the amount of surplus assets expected to be used and the conditions for their appropriation.

**§4. Partial actuarial valuation of the prior component**

**58.** The part of the report related to a partial actuarial valuation referred to in subparagraph 4 of the first paragraph of section 118 of the Act that concerns the prior component must in addition contain the following information:

(1) the amount of the special improvement payment;

(2) the special improvement payment method with, where applicable, the amount of surplus assets used or the amounts withdrawn from the gains recorded in the reserve pursuant to the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1);

(3) the special improvement payment, paid either by the employer, active members, or both;

(4) the balance of the gains recorded in the reserve pursuant to the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1), where the balance is appropriated to the special improvement payment;



(5) the rules concerning the deferment of contributions provided for in the funding policy.

**59.** The part of the report related to a partial actuarial valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act that concerns the prior component must in addition contain the following information:

- (1) the amount of surplus assets that may be used;
- (2) in the case of an appropriation of surplus assets referred to in paragraph 1, 2, or 4 of section 19, each amount of the surplus assets determined pursuant to the second paragraph of section 20;
- (3) the amount of surplus assets expected to be used and the conditions for their appropriation;
- (4) the amount of the provision for adverse deviation of the prior component calculated or estimated on the basis of estimates authorized under the second paragraph of section 16;
- (5) a certification of the actuary certifying that, if a complete actuarial valuation of the plan were carried out at the valuation date, it would use an amount of surplus assets at least equal to the amount indicated in paragraph 3;
- (6) a certification of the actuary certifying that, if a complete actuarial valuation were carried out at the valuation date, it would establish an amount for the provision for adverse deviation of the prior component equal to or less than the amount indicated in paragraph 4.

*§5. Partial actuarial valuation of the subsequent component*

**60.** The part of the report related to a partial actuarial valuation referred to in subparagraph 4 of the first paragraph of section 118 of the Act that concerns the subsequent component must in addition contain the following information:

- (1) the amount of the special improvement payment;
- (2) the special improvement payment method with, where applicable, the amount of surplus assets used;
- (3) the special improvement payment, paid either by the employer, active members, or both;
- (4) the rules concerning the deferment of contributions provided for in the funding policy.

**61.** The part of the report related to a partial actuarial valuation referred to in subparagraph 5 of the first paragraph of section 118 of the Act that concerns the subsequent component must in addition contain the following information:

- (1) the amount of surplus assets that may be used;
- (2) in the case of an appropriation of surplus assets referred to in paragraph 1, 2, or 4 of section 19, each amount of the surplus assets determined pursuant to the second paragraph of section 20;
- (3) the amount of surplus assets expected to be used and the conditions for their appropriation;
- (4) the amount of the provision for adverse deviation of the subsequent component calculated or estimated on the basis of estimates authorized under the second paragraph of section 16;
- (5) a certification of the actuary certifying that, if a complete actuarial valuation were carried out at the valuation date, it would use an amount of surplus assets at least equal to the amount indicated in paragraph 3;
- (6) if the surplus assets are appropriated for all or part of the special improvement payment, a certification of the actuary certifying that, if a complete actuarial valuation were carried out at the valuation date, the subsequent component would have no technical actuarial deficiency;
- (7) a certification of the actuary certifying that, if a complete actuarial valuation were carried out at the valuation date, it would establish an amount for the provision for adverse deviation of the prior component equal to or less than the amount indicated in paragraph 4.

*§6. Other reports*

**62.** The report referred to in the second paragraph of section 202 of the Act must in addition indicate

- (1) the stabilization contributions required and those paid by the employer and the members for the period between the end date of the fiscal year of the plan and the date of the withdrawal, by distinguishing the contributions related to the employer concerned from those related to all the other employers;
- (2) the value of the liabilities related to the benefits of members and beneficiaries whose pension indexation at retirement was amended pursuant to section 21 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or suspended pursuant to section 16 of the Act to foster

the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1), with the mention that the annuities paid to those members and beneficiaries on the date of withdrawal were annuity buy-ins guaranteed by an insurer under the conditions provided for in section 66 and that they remain members and beneficiaries of the pension plan.

**63.** The termination report referred to in section 207.2 of the Act must in addition indicate the following information:

(1) the value of the plan's assets established without taking into account the balance of the gains recorded in the reserve pursuant to the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1);

(2) if the plan has gains referred to in paragraph 1:

(a) the balance of those gains on the termination date;

(b) a summary of the provisions of the plan related to the allocation of the balance of those gains, or a mention that the plan has no such provisions;

(c) a description of the allocation of the balance of those gains.

(3) the stabilization contributions required and those paid by the employer and the members for the period between the end date of the fiscal year and the termination date, by distinguishing the contributions related to the employer concerned from those related to all the other employers.

#### *§7. Miscellaneous*

**64.** Every report related to an actuarial valuation must, in the case of a multi-employer pension plan that is not considered as such pursuant to section 11 of the Act, indicate if at least 90% of the active members of the plan with benefits under defined-benefit provisions are employed by the employers referred to in the first paragraph of section 1.

### **DIVISION IX** SPECIAL PROVISIONS RELATED TO WITHDRAWAL AND TERMINATION

**65.** The notice referred to in section 200 of the Act must inform every member and beneficiary referred to in paragraph 3 of that section for which the automatic pension indexation was amended pursuant to section 21 of the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or

suspended pursuant to section 16 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1) that the purchase of an annuity from an insurer does not constitute the payment of his or her benefits and that he or she remains a member or beneficiary of the plan in particular for the purpose of resuming pension indexation.

**66.** The annuity paid by the pension plan on the date of withdrawal of an employer to every member or beneficiary referred to in section 65 must be guaranteed by an insurer, except for the automatic pension indexation that was amended or suspended and of any other characteristic of the pension that is unavailable on the market, by means of buy-in annuity contracts.

The provisions of section 237 of the Act do not apply to the purchase of those annuities.

**67.** The assets established pursuant to the first paragraph of section 212.1 of the Act must be reduced from the balance of the gains recorded in the reserve referred to in the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1).

**68.** Upon termination of a pension plan, the balance of the gains recorded in the reserve referred to in the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1) is allocated as provided for in the plan.

**69.** Where, on the date of termination, a plan has no provisions on the allocation of the balance of the gains referred to in section 68, *Retraite Québec* may, despite section 207.6 of the Act, after that date, register an amendment to the plan made, after that date, further to an agreement on the use of the balance of the gains recorded in the reserve referred to in the first paragraph of section 14 of the Act to foster the financial health and sustainability of municipal defined-benefit pension plans (chapter S-2.1.1).

The value of such an amendment must not be considered in the liabilities referred to in section 212.1 of the Act.

### **DIVISION X** MISCELLANEOUS, TRANSITIONAL AND FINAL

#### *§1. Rules related to improvement unfunded actuarial liabilities*

**70.** During an actuarial valuation after 30 December 2023, if amortization payments remain to be paid in relation to an improvement unfunded actuarial liability

determined at a prior date, for the purpose of establishing the technical actuarial deficiency pursuant to section 10 of this Regulation, the general account must be increased by the value of those contributions, which is established using an interest rate identical to the rate used to establish the plan's liabilities.

### §2. *Subsequent use of certain actuarial gains*

**71.** If there is a balance of actuarial gains after the transfer provided for in section 37 and the balance exceeds the total of the value of the amortization payments that would remain to be paid in relation to the technical actuarial deficiency determined during the last complete actuarial valuation of the plan, the surplus may be used to reduce the amortization payments remaining to be paid in relation to any improvement unfunded actuarial liability.

The reduction is made by appropriating the surplus determined in the first paragraph to the reduction of the monthly payments remaining to be paid on the later date. It ceases where the residual surplus does not eliminate completely the monthly payments remaining to be paid on a given date.

**72.** A bond remitted before 31 December 2009 to the pension fund of a pension plan pursuant to section 255 of the Act to amend various legislative provisions concerning municipal affairs (2004, chapter 20) may, upon its term, be replaced by a new bond meeting the conditions set out in the second and third paragraphs of that section.

**73.** Despite section 37, if the assets of a pension plan include bonds referred to in section 255 of the Act to amend various legislative provisions concerning municipal affairs (2004, chapter 20), a portion corresponding to 25% of the technical gains determined by a complete actuarial valuation of the plan must first be appropriated, as at the date of the valuation, to reduce the amount of the bonds.

Where, after applying section 37 taking into account the first paragraph of this section and section 71, actuarial gains remain, such actuarial gains are added to the portion determined in the first paragraph.

### §3. *Other provisions*

**74.** The amounts required to fund the value of the benefits referred to in section 146 of the Act that, under the terms of a restructuring agreement to which the Act respecting the restructuring of university-sector defined-benefit pension plans (chapter R-26.2.1) or the Act to foster the financial health and sustainability of

municipal defined-benefit pension plans (chapter S-2.1.1) applies entered into before (*insert the date of coming into force of this Regulation*), are paid into the pension plan by the members or the employer after that date are not affected by the rules related to the division of contributions.

**75.** The provisions of section 18 apply to every member or beneficiary who, after (*insert the date that precedes the date of coming into force of this Regulation*), ceases to be an active member or becomes entitled to a refund or benefit under a pension plan.

**76.** If a pension plan, or a component of a pension plan, provided before (*insert the date of coming into force of this Regulation*) the division of the amortization payment related to an improvement unfunded actuarial liability referred to in section 70, the deferment of that contribution remains mandatory. The rules provided for in section 47 apply to the monthly amortization payments established in respect of such a liability.

**77.** Despite paragraph 1 of section 138 of the Act, the amortization period of a technical actuarial deficiency that begins at a date after 30 December 2023 and prior to 1 January 2024 expires no later than 31 December 2038 or, if the provisions of Division VII related to the deferment of contributions apply, 31 December 2039.

**78.** The benefits of members and beneficiaries affected by the withdrawal of an employer from a multi-employer pension plan, to whom the notice referred to in section 200 of the Act was sent before (*insert the date of coming into force of this Regulation*), are paid according to the provisions of the Act as they read before 1 January 2016.

**79.** The provisions of subdivision 4.1 of Division II of Chapter XIII of the Act related to the distribution of surplus assets in the event of termination, as they read before 1 January 2016, apply to every termination report that was sent to Retraite Québec before (*insert the date of coming into force of this Regulation*).

**80.** This Regulation replaces the Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R-15.1, r. 2).

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

106188



## Draft Regulation

Environment Quality Act  
(chapter Q-2)

Act respecting certain measures enabling  
the enforcement of environmental and dam  
safety legislation  
(chapter M-11.9)

### Manure anaerobic digestion projects eligible for the issuance of offset credits

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting manure anaerobic digestion projects eligible for the issuance of offset credits, appearing below, may be made by the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks on the expiry of 45 days following this publication.

The draft Regulation defines the conditions in which a manure anaerobic digestion project is eligible for the issuance of offset credits, and the general conditions for the implementation of a project.

The draft Regulation establishes a project notice mechanism to inform the Minister of the intention of the promoter of an eligible project to file an application for the issuance of offset credits.

The draft Regulation also prescribes the methods used to quantify the greenhouse gas emission reductions attributable to an eligible project, along with the contents of the project report the promoter is required to file for each emissions reduction reporting period. It sets out the conditions applicable to the verification of project reports, in particular concerning the accreditation of the verification body and the independence of the body, the verifier and the other members of the promotion team from the promoter.

The draft Regulation sets the conditions that apply to the use, maintenance, verification and calibration of the measurement instruments used to quantify the greenhouse gas emission reductions attributable to an eligible project, and to the use and maintenance of the reclamation and destruction devices used by the promoter.

Lastly, the draft Regulation specifies the monetary administrative penalties that apply for failures to comply, and the penal sanctions that apply in the event of an offence.

The draft Regulation has limited impact on enterprises because its essential focus is to support manure anaerobic digestion projects eligible for the issuance of offset credits.

Further information on the draft Regulation may be obtained by contacting Mourad Ziani, Coordinator, Direction du marché du carbone, Direction générale de la réglementation carbone et des données d'émission, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs; email: [mourad.ziani@environnement.gouv.qc.ca](mailto:mourad.ziani@environnement.gouv.qc.ca); mail: Édifice Marie-Guyart, 675, boulevard René-Lévesque Est, boîte 30, Québec (Québec) G1R 5V7.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Nicolas Garceau, Acting Associate Director, Direction du marché du carbone, Direction générale de la réglementation carbone et des données d'émission, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs; email: [nicolas.garceau@environnement.gouv.qc.ca](mailto:nicolas.garceau@environnement.gouv.qc.ca); mail: Édifice Marie-Guyart, 675, boulevard René-Lévesque Est, boîte 30, Québec (Québec) G1R 5V7.

BENOIT CHARETTE

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

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## **Regulation respecting manure anaerobic digestion projects eligible for the issuance of offset credits**

Environment Quality Act

(chapter Q-2, ss. 46.1, 46.5 and 46.8.2)

Act respecting certain measures enabling the enforcement of environmental and dam safety legislation

(chapter M-11.9, s. 1 (s. 30, 1st par., and s. 45, 1st par.))

### **CHAPTER I**

#### **OBJECT, SCOPE AND INTERPRETATION**

**1.** The object of this Regulation is to

- (1) determine the manure anaerobic digestion projects that are eligible for the issuance of offset credits pursuant to section 46.8.2 of the Environment Quality Act (chapter Q-2);
- (2) determine the conditions and methods applicable to such projects; and
- (3) determine the information and documents that a person or municipality responsible for carrying out an eligible project or a project whose eligibility must be determined must keep or provide to the Minister.

**2.** In this Regulation, unless otherwise indicated by context,

- (1) “digester” means any hermetically closed and impervious tank or set of tanks within which a biological degradation process for organic matter takes place by fermentation in the absence of oxygen. For the purposes of this Regulation, a manure storage facility with a methane capture cover is not a digester;
- (2) “biogas” means the raw gas produced by the fermentation of organic matter in the absence of oxygen;
- (3) “methane reclamation device” means any device or operation referred to in Appendix A that allows methane to be reclaimed;
- (4) “methane destruction device” means any device or operation referred to in Appendix A that allows methane to be destroyed;
- (5) “officer” means the president, chief executive officer, chief operating officer, chief financial officer or secretary of a legal person or a person holding a similar position, or any person designated as an officer by a resolution of the board of directors;
- (6) “greenhouse gas” or “GHG” means a gas referred to in the second paragraph of section 46.1 of the Environment Quality Act (chapter Q-2) or in the second paragraph of section 70.1 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), namely carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), chlorofluorocarbons (CFCs) and hydrochlorofluorocarbons (HCFCs);

- (7) “manure” means animal waste under liquid manure management within the meaning of section 3 of the Agricultural Operations Regulation (chapter Q-2, r.26);
- (8) “professional” means a professional within the meaning of section 1 of the Professional Code (chapter C-26); any other person authorized by a professional order to carry on an activity reserved to a member of that order is also deemed to be a professional;
- (9) “promoter” means any person responsible for carrying out a project eligible for the issuance of offset credits;
- (10) “crop residue” means aboveground and belowground biomass from cereal crops and oil crops left on the ground after harvest, except biomass used as litter;
- (11) “cap-and-trade system for emission allowances” means a cap-and-trade system for greenhouse gas emission allowances established pursuant to the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances.

## **CHAPTER II**

### **ELIGIBILITY**

#### **DIVISION I**

##### **ELIGIBILITY CONDITIONS**

- 3.** A project to prevent methane emissions by the anaerobic digestion of manure is eligible for the issuance of offset credits pursuant to section 46.8.2 of the Environment Quality Act (chapter Q-2), for the eligibility period provided for in Division II of this Chapter, if it meets the following conditions:
- (1) the project is carried out by a promoter registered for the cap-and-trade system for emission allowances in accordance with the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), that is domiciled in Québec in the case of a natural person or has an establishment in Québec in other cases;
- (2) the GHG emission reductions attributable to the project are achieved as an initiative of the promoter, without the promoter being required to do so, on the date of filing of the project notice or renewal notice provided for in Chapter IV, under a law or regulation, an authorization, an order made pursuant to a law or regulation or a court decision;
- (3) the manure anaerobic digestion process takes place in a digester as defined in paragraph 1 of section 2;
- (4) the methane is reclaimed or destroyed using a reclamation device or destruction device referred to in Appendix A;
- (5) the anaerobic digestion facility is situated in Québec;
- (6) the anaerobic digestion facility processes no crop residues during the eligibility period referred to in section 6.

**4.** For the purposes of this Regulation, the manure used in the anaerobic digestion process must

- (1) come from swine or cattle;
- (2) come from an agricultural operation equipped with a liquid manure management system; and
- (3) come only from structures situated upstream from a manure storage works and not have been stored in a structure from which some of the methane may have been emitted into the atmosphere.

## **DIVISION II**

### **ELIGIBILITY PERIOD**

**5.** For the purposes of this Regulation, “eligibility period” means the period during which a project remains eligible for the issuance of offset credits, subject to compliance with the eligibility conditions in force when the project notice provided for in either section 11 or the second paragraph of section 13, or the renewal notice provided for in section 14, is filed.

**6.** The eligibility period has a term of 10 consecutive years and begins on the project start date.

The eligibility period may be renewed for the same term by filing the renewal notice provided for in section 14. The renewed eligibility period begins on the day following the end of the preceding period.

For the purposes of this Regulation, a project eligible for the issuance of offset credits is deemed to begin on the date on which the first GHG emission reductions attributable to the project occur.

## **CHAPTER III**

### **GENERAL CONDITIONS APPLICABLE TO AN ELIGIBLE PROJECT**

**7.** A project eligible for the issuance of offset credits must be carried out in accordance with all the requirements applicable to the project based on its type and the place where it is carried out.

**8.** The promoter must send to the Minister, within 30 days, a notice informing the Minister of any of the following events:

- (1) the promoter terminates the project before the end of the eligibility period referred to in section 6;
- (2) the promoter transfers responsibility for carrying out the project to another person.

The promoter must, for the purposes of the first paragraph, send a notice containing the following documents and information:

- (1) in the case of a project termination,
  - (a) the date of the project termination;
  - (b) the reason for the project termination;

(c) an estimate of the offset credits that will be requested by the promoter, for the reporting period during which termination occurs, in accordance with the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1); and

(d) a declaration by the promoter or the promoter's representative that the information provided is complete and accurate;

(2) in the case of a transfer,

(a) the date of the transfer;

(b) the name of the transferee and all the information needed to identify the transferee, including the number of the general account opened by the Minister for the transferee pursuant to section 14 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances after the transferee registers for the cap-and-trade system for emission allowances;

(c) an estimate of the offset credits that will be requested by the promoter and by the transferee for the reporting period during which the transfer is carried out, in accordance with the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances; and

(d) a declaration by the promoter and the transferee, or their representatives, that the information provided is complete and accurate.

**9.** The promoter must use the forms or templates available on the website of the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs to submit any information or document required pursuant to this Regulation.

**10.** The promoter must keep a copy of any information or document that must be submitted pursuant to this Regulation for the duration of the project and for a minimum period of 7 years after the project's end date.

The promoter must also keep any other information or document needed to quantify the GHG emission reductions attributable to the promoter's project pursuant to Chapter V of this Regulation for the duration of the project and for a minimum period of 7 years after the project's end date.

The information and documents referred to in this section must also be provided to the Minister on request.

#### **CHAPTER IV** **PROJECT NOTICE AND RENEWAL NOTICE**

**11.** The promoter must, not later than the date of filing of the first issuance request for offset credits under the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1), file a project notice with the Minister containing the following information and documents:

(1) the information needed to identify the promoter and the promoter's representative, if any;

- (2) the number of the general account opened by the Minister for the promoter pursuant to section 14 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances following the promoter's registration for the cap-and-trade system for emission allowances;
- (3) a summary description of the project and information about its location;
- (4) an estimate of the expected annual and total GHG emission reductions attributable to the project, in metric tonnes CO<sub>2</sub> equivalent;
- (5) the duration of the project and the start date for the project, when known, or in other cases an estimate of the duration and start date;
- (6) when the promoter has retained or intends to retain the services of a professional or another person to prepare or carry out the project,
  - (a) the information needed to identify that professional or person;
  - (b) a summary of the tasks that have been or will be entrusted to that professional or person; and
  - (c) where applicable, a declaration by the professional or person that the information and documents provided are complete and accurate;
- (7) the information needed to identify the owner of the anaerobic digestion site where the project is carried out and the owner's representative, if any;
- (8) the information needed to identify any person involved in reclaiming methane, in particular by purchasing the gas, and a description of the role played in reclamation by that person;
- (9) a declaration by the promoter or the promoter's representative that the information and documents provided are complete and accurate.

**12.** On receiving a project notice, the Minister assigns a project code and communicates the code to the promoter.

**13.** The project described in a notice filed in accordance with section 11 must start within 2 years following the filing.

After that time, a promoter that has not yet started the project must file a new project notice containing the information and documents referred to in section 11.

**14.** The promoter may, between the sixth and the first month preceding the end of the eligibility period for the project, ask the Minister to renew the eligibility period by filing a renewal notice containing, in addition to what is required by section 11, the following information:

- (1) the project code given to the project by the Minister pursuant to section 12;
- (2) a description of any change planned to the project for the new eligibility period.

**CHAPTER V****QUANTIFICATION OF GHG EMISSION REDUCTIONS ATTRIBUTABLE TO AN ELIGIBLE PROJECT**

**15.** The object of this Chapter is to

- (1) identify the GHG sources, sinks and reservoirs forming the project boundaries and determine the GHG emission reductions attributable to the project for quantification purposes;
- (2) define the period during which the GHG emission reductions attributable to the project are quantified and specify the calculation methods used for quantification; and
- (3) establish the conditions for project monitoring, including the conditions for collecting and recording the data needed to quantify the GHG emission reductions attributable to the project, for installing, using, maintaining, verifying and calibrating the measuring instruments and other equipment used for data collection, and for using, maintaining and monitoring the reclamation devices and destruction devices used for the project.

**DIVISION I****PROJECT BOUNDARIES AND GHG EMISSION REDUCTIONS ATTRIBUTABLE TO THE PROJECT**

**16.** Only the GHG sources, sinks and reservoirs identified in the area of Figure 1 that lies within the dotted line and are described in Table 1 of Appendix B may be used by the promoter to quantify the GHG emission reductions attributable to the promoter's project. The GHG sources, sinks and reservoirs identified in this way form the project boundaries.

**17.** GHG emission reductions may only be deemed to be attributable to an eligible project for quantification purposes pursuant to this Chapter if no offset credits have previously been issued for those emission reductions pursuant to the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) and if no credits have been issued under another GHG offset program.

**DIVISION II****REPORTING PERIOD AND CALCULATION METHODS FOR QUANTIFICATION***§1. – Reporting period*

**18.** For the purposes of this Regulation, “reporting period” means a continuous period, within an eligibility period, during which the GHG emission reductions attributable to a project eligible for the issuance of offset credits are quantified in accordance with this Chapter for the issuance of offset credits.

The reporting periods of a project eligible for the issuance of offset credits cover 12 months and succeed each other in an uninterrupted fashion during the eligibility period for the project.

Despite the second paragraph, the first reporting period covers a minimum period of one month and a maximum period of 18 months.

§2. – *Calculation methods*

**19.** To quantify the GHG emission reductions attributable to a project during the reporting period, the promoter must use Equation 1:

**Equation 1: Quantification of GHG emission reductions attributable to the eligible project**

$$ER = CH_4 \text{ avoided} - FFE$$

Where:

ER = GHG emission reductions attributable to the project, in metric tonnes CO<sub>2</sub> equivalent;

CH<sub>4</sub> avoided = CH<sub>4</sub> emissions avoided by the project, calculated using Equation 2, in metric tonnes CO<sub>2</sub> equivalent;

FFE = GHG emissions attributable to the use of fossil fuels, calculated using Equation 13, in metric tonnes CO<sub>2</sub> equivalent.

**20.** To quantify the avoided CH<sub>4</sub> emissions attributable to the project, the promoter must use Equation 2:

**Equation 2: Calculation of avoided CH<sub>4</sub> emissions attributable to the project**

$$CH_4 \text{ avoided} = (BE - PE) \times GWP_{CH_4}$$

Where:

CH<sub>4</sub> avoided = Avoided CH<sub>4</sub> emissions attributable to the project, in metric tonnes CO<sub>2</sub> equivalent;

BE = CH<sub>4</sub> emissions in the baseline scenario, calculated using Equation 3, in metric tonnes;

PE = CH<sub>4</sub> emissions in the project scenario, calculated using Equation 8, in metric tonnes;

GWP<sub>CH<sub>4</sub></sub> = Global warming potential of CH<sub>4</sub>, taken from Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15).

§§1. – *Calculation of avoided CH<sub>4</sub> emissions attributable to the baseline scenario*

**21.** To quantify the avoided CH<sub>4</sub> emissions attributable to the project, the promoter must calculate the CH<sub>4</sub> emissions in the baseline scenario using Equations 3 to 8:

**Equation 3: Calculation of total CH<sub>4</sub> emissions from manure pits at all agricultural facilities**

$$DE = \sum_{i=1}^n Q_{CH_4 \text{ max},i} \times \rho_{CH_4} \times MCF_{pit} \times 0.001$$

Where:

DE = Total CH<sub>4</sub> emissions from the decomposition of manure in manure pits, in metric tonnes CH<sub>4</sub>;

n = Number of agricultural facilities;

i = Agricultural facility;



$Q_{CH4max,i}$  = Maximum CH<sub>4</sub> production from manure for the eligible project at facility  $i$ , in cubic metres at standard conditions, calculated using Equation 4;

$\rho_{CH4}$  = Density of CH<sub>4</sub>, in kilograms per cubic metre = 0.668;

$MCF_{pit}$  = conversion factor for CH<sub>4</sub> in manure pits, as determined in Table 1 of Appendix D;

0.001 = Conversion factor, kilograms to metric tonnes.

**Equation 4: Calculation of maximum methane production from eligible manure, by agricultural facility**

$$Q_{CH4\ max,i} = QL_i \times \sum_{j=1}^k (R_{QL,i,j} \times VS_j \times B_{0,j})$$

Where:

$Q_{CH4max,i}$  = Maximum CH<sub>4</sub> production from eligible manure at facility  $i$ , in cubic metres at standard conditions;

$k$  = Number of livestock categories;

$j$  = Livestock category from Table 1 in Appendix C;

$QL_i$  = Quantity of manure from agricultural facility  $i$  processed by anaerobic digestion, in kilograms;

$R_{QL,i,j}$  = Estimated rate of manure production by livestock category  $j$  at facility  $i$ , calculated using Equation 5;

$VS_j$  = Volatile solids for livestock category  $j$ , determined in Table 1 in Appendix C, in kilograms per kilogram of manure;

$B_{0,j}$  = Maximum potential CH<sub>4</sub> production for livestock category  $j$ , determined in Table 1 in Appendix C, in cubic metres of methane per kilogram of volatile solids.

**Equation 5: Estimated rate of manure production for each livestock category, by agricultural facility**

$$R_{QL,i,j} = (LF_{i,j} \times FD_j) \div \sum_{j=1}^k (RA_{i,j} \times EF_j)$$

Where:

$R_{QL,i,j}$  = Estimated rate of manure production for livestock category  $j$  at facility  $i$ ;

$LF_{i,j}$  = Fraction of livestock category  $j$  in the herd at facility  $i$ , using the value established for each case in the paragraphs below;

$EF_j$  = Excretion factor for livestock category  $j$ , determined in Table 1 in Appendix C, in kilograms per head per day;

$k$  = Number of livestock categories at facility  $i$ ;

$j$  = Livestock category from Table 1 in Appendix C.

The fraction of a livestock category per facility (LF) is established as follows:

- (1) for cattle facilities, the promoter must determine the average percentage using the headcount for each livestock category in the herd, where the excrement is processed by anaerobic digestion during the reporting period;
- (2) for swine facilities, the promoter must determine the average percentage using the number of places for each livestock category in the herd, where the excrement is processed by anaerobic digestion during the reporting period.

**22.** The promoter may correct the volatile solids rate in the manure prior to anaerobic digestion by replacing Equations 4 and 5 by Equations 6 and 7 and by measuring the volatile solids rate in accordance with the following conditions:

- (1) the volatile solids rate is sampled at least quarterly for each source of manure for which the volatile solids rate is corrected;
- (2) the sampling must take place after the separation of the solid and liquid phases of the manure, where applicable;
- (3) the manure sampled must not have been mixed with other inputs.

The collection and storage of samples must be carried out in accordance with the most recent version of the section concerning the analysis of inorganic chemical parameters in the Protocole d'échantillonnage de matières résiduelles fertilisantes et dispositions particulières liées à l'accréditation (DR-12-MRF-02) published by the Centre d'expertise en analyse environnementale du Québec of the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs.

The analysis of the volatile solids rate must be conducted by a laboratory accredited by the Centre d'expertise en analyse environnementale du Québec of the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs in accordance with the most recent version of the Méthode d'analyse MA.100-S.T.1.1 it publishes.

The volatile solids rate to be used in Equation 7 is the lower limit of the 95% confidence interval for the annual average measured.

If the volatile solids rate has not been measured in compliance with the conditions mentioned in the first paragraph, manure that has undergone a treatment to separate the liquid and solid phases must be considered as raw manure and no correction is possible.

**Equation 6: Correction of the maximum production of eligible manure based on the volatile solids rate measured, by agricultural facility**

$$Q_{CH_4 \max \text{ correct } ,i} = QL_i \times \sum_{j=1}^k (VS_{\text{measured},i} \times R_{VS,j} \times B_{0,j})$$

Where:

$Q_{CH_4 \max \text{ corrected},i}$  = Maximum production of CH<sub>4</sub> from eligible manure at facility  $i$  corrected based on the volatile solids rate measured in the solid phase of the liquid manure, in cubic metres at standard conditions;

$QL_i$  = Quantity of manure from agricultural facility  $i$  processed by anaerobic digestion, in kilograms;

$k$  = Number of livestock categories;

$j$  = Livestock category from Table 1 in Appendix C;

$VS_{\text{measured},i}$  = Average volatile solids measured quarterly in manure at agricultural facility  $i$ , in kilograms per kilogram of manure;

$R_{VS,j}$  = Estimated rate of volatile solids produced by livestock category  $j$  at facility  $i$ , calculated using Equation 7;

$B_0$  = Maximum potential CH<sub>4</sub> production by livestock category  $j$ , determined in Table 1 in Appendix C, in cubic metres per kilogram of volatile solids.

**Equation 7: Estimated rate of volatile solids attributable to various livestock categories, by agricultural facility**

$$R_{VS,i,j} = (RA_{i,j} \times VS_j) \div \sum_{j=1}^k (RA_{i,j} \times VS_j)$$

Where:

$R_{VS,j}$  = Estimated rate of volatile solids produced by livestock category  $j$  at facility  $i$ ;

$k$  = Number of livestock categories;

$j$  = Livestock category from Table 1 in Appendix C;

$RA_{i,j}$  = Fraction of livestock category  $j$  in herd at facility  $i$ , using the value established in the cases provided for in the paragraphs following Equation 5;

$VS_j$  = Volatile solids for livestock category  $j$ , determined in Table 1 in Appendix C, in kilograms per kilogram of manure.

§§2. – *Calculation of avoided CH<sub>4</sub> emissions attributable to the project scenario*

**23.** For the quantification of avoided CH<sub>4</sub> emissions attributable to the project, the promoter must calculate the CH<sub>4</sub> emissions in the project scenario using Equations 8 to 11:

**Equation 8: Calculation of CH<sub>4</sub> emissions from the anaerobic digestion of manure**

$$PE = CLE + DE$$

Where:

PE = CH<sub>4</sub> emissions from the project, in metric tonnes CO<sub>2</sub> equivalent;

CLE = CH<sub>4</sub> emissions attributable to constant leaks of biogas during normal operation of the project facilities, calculated using Equation 9, in metric tonnes CH<sub>4</sub>;

DE = CH<sub>4</sub> emissions attributable to the decomposition of liquid digestate in the manure pits, calculated using Equation 11, in metric tonnes CH<sub>4</sub>.

**Equation 9: Calculation of CH<sub>4</sub> emissions attributable to constant leaks of biogas**

$$CLE = \sum_{i=1}^n Q_{CH_{max,i}} \times MCF_{digester} \times [0.02 + (1 - 0.02) \times (1 - WAE)] \times 0.668 \times 0.001$$

Where:

CLE = CH<sub>4</sub> emissions attributable to constant leaks of biogas during normal operation of the project facilities, in metric tonnes de CH<sub>4</sub>;

n = Number of agricultural facilities;

i = Agricultural facility;

Q<sub>CH<sub>4</sub> max, i</sub> = Maximum CH<sub>4</sub> production from eligible manure by agricultural facility *i*, calculated using Equation 4 or Equation 6 for the correction of the volatile solids rate, in cubic metres CH<sub>4</sub>;

MCF<sub>digester</sub> = Conversion factor for CH<sub>4</sub> in the digester, default value = 0.70;

0.02 = Default leak factor at anaerobic digestion facility;

WAE = Weighted average efficiency of all CH<sub>4</sub> reclamation and destruction devices used, calculated using Equation 10;

0.668 = Density of CH<sub>4</sub>, in kilograms per cubic metre;

0.001 = Conversion factor, kilograms to metric tonnes.

**Equation 10: Calculation of the weighted average efficiency of all CH<sub>4</sub> reclamation or destruction devices**

$$WAE = \frac{\sum_{d=1}^y (BG_d \times DEF_d)}{\sum BG_d}$$

Where:

WAE = Weighted average efficiency of all CH<sub>4</sub> reclamation and destruction devices used;

$y$  = Number of reclamation or destruction devices used;

$d$  = Reclamation or destruction device;

$BG_d$  = Biogas sent to reclamation or destruction device  $d$ , in cubic metres of  $CH_4$  at standard conditions;

$DEF_d$  = Efficiency factor for  $CH_4$  reclamation or destruction device, determined in Appendix A.

**Equation 11: Calculation of  $CH_4$  emissions from digestate storage**

$$DE = \sum_S^a \sum_i^n (Q_{CH_{max,i}} \times 0.668 \times 0.001) \times (1 - MCF_{digester}) \times D_S \times MCF_S$$

Where:

$DE$  =  $CH_4$  emissions attributable to the decomposition of digestate while in storage, in metric tonnes  $CH_4$ ;

$a$  = Number of digestate storage systems;

$S$  = Digestate storage system;

$n$  = Number of agricultural facilities

$i$  = Agricultural facility

$Q_{CH_{max,i}}$  = Maximum  $CH_4$  production from eligible manure at agricultural facility  $i$ , calculated using Equation 4 or Equation 6 for the correction of the volatile solids rate, in cubic metres  $CH_4$ ;

0.668 = Density of  $CH_4$ , in kilograms per cubic metre

$MCF_{digester}$  = Conversion factor for  $CH_4$  in the digester, default value = 0.70;

$D_S$  = Fraction of digestate sent to storage system  $S$ ;

$MCF_S$  =  $CH_4$  conversion factor achieved in the digestate storage system, determined in Table 1 of Appendix D.

When the solid and liquid phases of the digestate are separated, the fraction of the digestate stored in various storage systems must be calculated taking into account the volatile solids removed at separation, as determined in Table 2 of Appendix D.

**24.** For the purposes of Equations 9 and 11, the promoter may replace the default conversion factor for  $CH_4$  in the digester by a conversion factor for methane specific to the anaerobic digestion facility, determined using the method in Appendix F.

**25.** When the flow meter used for quantification purposes does not correct for the temperature and pressure of the biogas at standard conditions, the promoter must measure the biogas pressure and temperature separately and correct the flow values using Equation 12. The promoter must then use the corrected flow values for quantification purposes.

**Equation 12: Correction of biogas volume at standard conditions**

$$BG_{d,t} = BG_{uncorrected} \times \frac{293.15}{T} \times \frac{P}{101.325}$$

Where:

$BG_t$  = Corrected volume of biogas sent to reclamation or destruction device  $d$  during time interval  $t$ , in cubic metres at standard conditions;

$d$  = Reclamation or destruction device;

$t$  = Time interval shown in Appendix E for which  $CH_4$  flow and content measurements are aggregated;

$BG_{uncorrected}$  = Uncorrected volume of the biogas captured during time interval  $t$ , in cubic metres;

$T$  = Measured temperature of the biogas for the given time interval, in Kelvin ( $^{\circ}C + 273.15$ );

$P$  = Measured pressure of the biogas for the given time interval, in kilopascals.

§§3. – *Calculation of GHG emissions attributable to the use of fossil fuels*

**26.** For the quantification of the GHG emission reductions attributable to the project, the promoter must calculate the quantity of GHG emissions attributable to fossil fuel consumption for the purposes of the project using the following equation:

**Equation 13: Calculation of GHG emissions attributable to the portion of fossil fuels used to treat manure**

$$FFE = \sum_{f=1}^z \left[ CF_f \times \frac{QL}{QI} \times \left[ (FFF_{CO_2,f} \times 10^{-3}) + (FFF_{CH_4,f} \times GWP_{CH_4} \times 10^{-6}) + (FFF_{N_2O,f} \times GWP_{N_2O} \times 10^{-6}) \right] \right]$$

Where:

$FFE$  = Total GHG emissions attributable to fossil fuel consumption, in metric tonnes  $CO_2$  equivalent;

$z$  = Number of types of fossil fuel;

$f$  = Type of fossil fuel;

$CF_i$  = Total quantity of fossil fuel  $f$  consumed, expressed

- in kilograms, in the case of fuels whose quantity is expressed as a mass;
- in cubic metres at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in litres, in the case of fuels whose quantity is expressed as a volume of liquid;

QL = Quantity of manure treated by anaerobic digestion, in metric tonnes;

QI = Total quantity of inputs treated by anaerobic digestion, in metric tonnes;

FFF<sub>CO<sub>2</sub>,f</sub> = CO<sub>2</sub> emission factor for fossil fuel *f* specified in Tables 1-3 to 1-8 of QC.1.7 for stationary equipment and in Table 27-1 of QC.27 for mobile equipment in Schedule A.2 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), expressed

- in kilograms of CO<sub>2</sub> per kilogram, in the case of fuels whose quantity is expressed as a mass;
- in kilograms of CO<sub>2</sub> per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in kilograms of CO<sub>2</sub> per litre, in the case of fuels whose quantity is expressed as a volume of liquid;

10<sup>-3</sup> = Conversion factor, kilograms to metric tonnes;

FFF<sub>CH<sub>4</sub>,f</sub> = CH<sub>4</sub> emission factor for fossil fuel *f* specified in Tables 1-3 to 1-8 of QC.1.7 for stationary equipment and in Table 27-1 of QC.27 for mobile equipment in Schedule A.2 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, expressed

- in grams of CH<sub>4</sub> per kilogram, in the case of fuels whose quantity is expressed as a mass;
- in grams of CH<sub>4</sub> per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;
- in grams of CH<sub>4</sub> per litre, in the case of fuels whose quantity is expressed as a volume of liquid;

GWP<sub>CH<sub>4</sub></sub> = Global warming potential of CH<sub>4</sub>, taken from Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere;

10<sup>-6</sup> = Conversion factor, grams to metric tonnes;

FFF<sub>N<sub>2</sub>O,f</sub> = N<sub>2</sub>O emission factor for fossil fuel *f* specified in Tables 1-3 to 1-8 of QC.1.7 for stationary equipment and in Table 27-1 of QC.27 for mobile equipment in Schedule A.2 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, expressed

- in grams of N<sub>2</sub>O per kilogram, in the case of fuels whose quantity is expressed as a mass;

— in grams of N<sub>2</sub>O per cubic metre at standard conditions, in the case of fuels whose quantity is expressed as a volume of gas;

— in grams of N<sub>2</sub>O per litre, in the case of fuels whose quantity is expressed as a volume of liquid;

GWP<sub>N<sub>2</sub>O</sub> = Global warming potential of N<sub>2</sub>O, taken from Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere.

### §3. – *Missing data*

**27.** Where the data needed to quantify the GHG emission reductions attributable to an eligible project are missing and the following conditions are met, the promoter uses the upper or lower limit of the 95% confidence interval for the 72 hours preceding and following the period for which the data are missing, based on the most prudent result:

- (1) the data are missing for 7 or fewer days;
- (2) the data concern CH<sub>4</sub> concentration parameters or biogas flow measurements that are discontinuous, non-chronic and due to unforeseen circumstances;
- (3) the proper functioning of the digester can be shown by pressure readings from the vessel;
- (4) the proper functioning of the reclamation or destruction device can be shown by thermocouple readings for a flare, or by the monitoring device for a reclamation or destruction device for any other reclamation or destruction device;
- (5) the data concern either the biogas flow or the CH<sub>4</sub> concentration, but not both;
- (6) the missing data concern biogas flow rate measurements, a continuous analyzer is used to measure the CH<sub>4</sub> concentration and it is shown that the CH<sub>4</sub> concentration was consistent with normal operations for the time when the data are missing; and
- (7) the missing data concern the CH<sub>4</sub> concentration measurements and it is shown that the biogas flow rate was consistent with normal operations for the time when the data are missing.

For missing data for more than 7 days, no data may be replaced and no GHG emission reduction may be counted.

## **DIVISION III**

### **CONDITIONS APPLICABLE TO PROJECT MONITORING**

**28.** The promoter is responsible for project monitoring, which includes all tasks relating to the collecting and recording of the data needed to quantify the GHG emission reductions attributable to the project, and all tasks relating to the installation, use, maintenance, verification and calibration of the measurement instruments and other equipment used for data collection and to the use, maintenance and monitoring of reclamation and destruction devices.

The promoter must ensure that the measurement and monitoring of monitoring parameters are carried out in accordance with the table in Appendix E.



**29.** To monitor the proper operation of the project, the promoter must calculate the quantity of CH<sub>4</sub> reclaimed or destroyed that can be attributed to the anaerobic digestion of eligible manure as part of the project, using the following equation:

**Equation 14: Calculation of the quantity of CH<sub>4</sub> reclaimed or destroyed by the project that can be attributed to the anaerobic digestion of manure**

$$CH4_{V-D} = \sum_{t=1}^x \sum_{d=1}^y \left[ BG_{d,t} \times CMD_t \times \left( \frac{QL_t}{QI_t} \right) \times EFD_d \right] \times 0.668 \times 0.001 \times PRP_{CH4}$$

Where:

CH<sub>4</sub> V-D = Quantity of CH<sub>4</sub> reclaimed or destroyed that can be attributed to eligible manure, in metric tonnes CO<sub>2</sub> equivalent;

x = Number of time intervals;

t = Time interval referred to in Appendix E during which measurements of the CH<sub>4</sub> content of the biogas are aggregated;

y = Number of reclamation or destruction devices used;

d = Reclamation or destruction device;

BG<sub>d,t</sub> = Biogas sent to reclamation or destruction device *d*, during time interval *t*, in cubic metres of biogas at standard conditions;

CMD<sub>t</sub> = Concentration of CH<sub>4</sub> in the biogas measured at the closest point to the reclamation or destruction device and after purification of the biogas where applicable, during time interval *t*, in cubic metres of CH<sub>4</sub> per cubic metre of biogas at standard conditions;

QL<sub>t</sub> = Quantity of eligible manure treated by the anaerobic digestion facility during time interval de temps *t*, in metric tonnes;

QI<sub>t</sub> = Total quantity of input treated by the anaerobic digestion facility during time interval *t*, in metric tonnes;

EFD<sub>d</sub> = Efficiency factor for CH<sub>4</sub> reclamation or destruction device *d*, determined in Appendix A;

0.668 = Density of CH<sub>4</sub>, in kilograms per cubic metre;

0.001 = Conversion factor, kilograms to metric tonnes;

GWP<sub>CH4</sub> = Global warming potential of CH<sub>4</sub>, taken from Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15).

**30.** When the CH<sub>4</sub> reclaimed or destroyed through the anaerobic digestion of eligible manure, calculated using Equation 14, is less than the CH<sub>4</sub> avoided by the project, calculated using Equation 2, the fraction of volatile solids in the digestate after anaerobic digestion in Equation 9 must be replaced by 1.

§1. – *Installation and use of measurement instruments and other equipment*

**31.** Every measurement instrument, biodigester or other equipment used for quantification purposes pursuant to this Chapter must be installed and used in accordance with the manufacturer's instructions, be maintained in good working order and work reliably during operating hours.

**32.** The quantity of input materials or digestate must be measured using a charging scale that is stationary or installed on a tank truck, or using a level detector installed in the system where inputs are received.

**33.** The flow meter and the CH<sub>4</sub> analyzer for the biogas must meet the following conditions:

- (1) they must not be separated by a component that eliminates moisture;
- (2) they must be installed in a way that allows them to measure the gas flow and CH<sub>4</sub> concentration in the biogas sent to the reclamation or destruction device before any additional fuel is added.

In addition to the conditions set out in the first paragraph, the flow meter and CH<sub>4</sub> analyzer must measure

- (1) the flow of biogas before it is sent to the reclamation or destruction device, at least once per hour, adjusted for temperature and pressure; and
- (2) the CH<sub>4</sub> concentration of the biogas sent to each reclamation or destruction device, at least once per hour in the case of a stationary methane analyzer or quarterly in the case of a portable methane analyzer.

When the temperature and pressure must be measured to correct flow values at standard conditions, they must be measured at the same frequency as the biogas flow.

§2. — *Maintenance, verification and calibration of measurement instruments*

**34.** Every measurement instrument used for quantification purposes pursuant to this Chapter must be maintained, cleaned and inspected as specified in the project's monitoring plan and at the minimum maintenance, cleaning and inspection frequency specified by the manufacturer.

Not more than 3 months before the end date of the reporting period for which quantification is carried out, the promoter must, for all biogas flow meters, fixed or portable CH<sub>4</sub> analyzers, charging scales or level detectors used for quantification purposes pursuant to this Chapter,

- (1) have the accuracy of every flow meter used verified by a qualified and independent person. The person must, for that purpose, use a Type L Pitot tube or a reference flow meter with a valid calibration certificate issued by the manufacturer or by a third party certified for that purpose, and compare the values obtained using that device with the values measured by the flow meter used for the project; and
- (2) for every CH<sub>4</sub> concentration analyzer, charging scale or level detector used, either
  - (a) have the accuracy of the instrument verified by a qualified and independent person. The person must, for that purpose, use a reference device with a valid calibration certificate issued by the manufacturer or by a third person certified for that purpose, and compare the values obtained using that device with the values measured by the instrument used for the project; or
  - (b) have the instrument calibrated by the manufacturer or by a third party certified for that purpose by the manufacturer.

The promoter must also have the instruments calibrated by the manufacturer or by a third party certified for that purpose by the manufacturer at the frequency specified by the manufacturer or, if that frequency is greater than 5 years, every 5 years.

The verification of the accuracy of charging scales, level detectors, flow meters and CH<sub>4</sub> analyzers performed in accordance with subparagraph 2 of the second paragraph must determine if the relative error in the reading of the mass or volume of inputs, the volumetric flow or the CH<sub>4</sub> concentration is within a +/-5% range from the reference value calculated using the following equation:

**Equation 15: Calculation of the relative error of measurement instruments**

$$\text{Relative error (\%)} = \frac{M_{\text{project inst}} - M_{\text{reference inst}}}{M_{\text{project inst}}} \times 100$$

Where:

Relative error = Percentage difference between the measurements of the mass or volume of inputs or the volumetric flow or CH<sub>4</sub> concentration of biogas by the project instruments compared to the reference instruments;

$M_{\text{project inst}}$  = Measurement made by measurement instruments for the project, being the mass or volume of inputs measured by charging scales or level detectors, the volumetric flow of biogas measured by the flow meter for the project, or the CH<sub>4</sub> concentration in the biogas measured by the CH<sub>4</sub> analyzer for the project;

$M_{\text{reference inst}}$  = Measurement made by reference instruments, being the mass or volume of inputs measured by the reference charging scales or level detectors, the volumetric flow of biogas measured by the reference flow meter or Type L Pitot tube, or the CH<sub>4</sub> concentration in the biogas measured by the reference CH<sub>4</sub> analyzer.

**35.** When the verification of the accuracy of the measurement instruments in accordance with section 34 shows that the mass or volume of inputs at the charging scales or level detectors, the volumetric flows of biogas at the flow meters, or the CH<sub>4</sub> concentrations at the CH<sub>4</sub> analyzers have a relative error outside the +/-5% range, the promoter must take the necessary corrective actions, such as cleaning or adjusting the sensor on the instruments, as specified by the manufacturer. The promoter must then verify the accuracy of the instruments again in accordance with section 34.

When the corrective actions taken by the promoter do not, following a new verification, ensure that the instruments can maintain a relative error within the +/-5% range, the promoter must have the instruments calibrated by the manufacturer or by a third party certified by the manufacturer. The calibration must be performed not more than 2 months after the end date of the reporting period for which quantification is carried out.

**36.** Data collected by a measurement instrument between the time of the last verification of the accuracy of the instrument with a relative error within the +/-5% range and the time when a calibration is performed pursuant to the section 34 must be used or corrected to quantify the GHG emission reductions attributable to the project as follows:

- (1) when the relative error calculated using Equation 15 is negative, the promoter must use the measured values without correction;
- (2) when the relative error calculated using Equation 15 is positive, the promoter must correct the measurements by multiplying them by the relative error obtained using that equation.

*§3. – Use, maintenance and monitoring of reclamation or destruction devices*

**37.** Every reclamation or destruction device must be used in accordance with the manufacturer's instructions, be maintained in good working order and work reliably during operating hours.

**38.** The operating status of reclamation or destruction devices must be monitored and recorded at least hourly, as follows:

- (1) for flares, by thermocouple readings above 260°C;
- (2) for other reclamation or destruction devices referred to in Appendix A, using a monitoring device to verify the operating status of the reclamation or destruction device.

Where methane is injected into a natural gas distribution network, or compressed or liquefied before being injected into a natural gas distribution network, the monitoring device used must be placed at the injection station of the natural gas distribution network.

**39.** If a monitoring device for any other reclamation or destruction device, or the reclamation or destruction device itself, is not in good working order, the efficiency factor for a device listed in Appendix A is zero.

**40.** The quantity of methane not reclaimed or destroyed by a reclamation or destruction device that is emitted into the atmosphere during an occasional leak must be identified and quantified. That quantity of methane must be subtracted from the quantification in proportion to the quantity of manure present in the inputs during the 30-day period preceding the occasional leak.

**41.** When biogas is reclaimed by a person other than the promoter, the promoter must ensure that the conditions of this Division are complied with.

§3. – *Monitoring plan*

**42.** To ensure monitoring of the project, the promoter must establish a project monitoring plan covering the measurement of the parameters in Appendix E as provided for in that Appendix, which must also

- (1) specify the methods used to collect and record the data required for all the parameters in Appendix E, and specify the frequency of data acquisition;
- (2) specify
  - (a) the maintenance, cleaning and inspection frequency specified by the manufacturer;
  - (b) the dates of the maintenance, cleaning and inspection of the equipment used for the project;
  - (c) the frequency of the verification of measurement instrument accuracy and calibration, in accordance with subdivision 2 of this Division; and
  - (d) the methods used to replace missing data, where applicable, in accordance with subdivision 3 of Division II of this Chapter;
- (3) specify the role of the person responsible for each monitoring activity and the quality assurance and quality control measures taken to ensure that data acquisition and the verification of measurement instrument accuracy and calibration are carried out consistently, precisely and in accordance with this Chapter; and
- (4) include a template for the maintenance logs for project components.

**CHAPTER VI**  
**PROJECT REPORT**

**DIVISION I**  
**GENERAL CONDITIONS**

**43.** The promoter must produce a project report for each reporting period referred to in section 18 not later than 4 months following the end of the reporting period concerned, with the content specified in Division II of this Chapter.

A promoter whose project ends during a period covering a reporting period is not bound by the requirement in the first paragraph for that reporting period. The promoter must notify the Minister of the situation within 30 days following the end of the reporting period.

**44.** Every project report verified in accordance with Chapter VII in which the verifier has noted errors, omissions or inaccuracies must be corrected by the promoter before any issuance request for offset credits is made under the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1).

**45.** The promoter must, on request, provide the Minister with the project reports produced.

## **DIVISION II**

### **CONTENTS OF THE PROJECT REPORT**

**46.** The project report produced for the first reporting period must contain the following information and documents:

- (1) the information needed to identify the promoter and the promoter's representative, if any;
- (2) where the promoter has retained the services of a professional or of another person to prepare or carry out the project,
  - (a) the information needed to identify the professional or person;
  - (b) a summary of the tasks entrusted to the professional or person; and
  - (c) where applicable, a declaration by the professional or person that the information and documents provided are complete and accurate;
- (3) the project code given to the project by the Minister upon receipt of the project notice referred to in Chapter IV;
- (4) a detailed description of the project;
- (5) information about the location of the project;
- (6) the information needed to identify the owner of the project site and the owner's representative, if any, if the promoter is not the owner;
- (7) the herd breeding records for the agricultural operations from which the manure is sourced, detailing the headcount or the number of places for each livestock category during the reporting period, as presented in Table 1 in Appendix C;
- (8) a log kept by the transporter of the manure detailing, for each load, the volume of manure collected, the date, the agricultural operation, and the point in the manure management system where the manure was loaded;
- (9) a demonstration that the project meets the conditions set out in Division I of Chapter II, including a copy of any relevant document;
- (10) a description of the GHG sources, sinks and reservoirs forming the project boundaries;
- (11) when an analysis of the environmental impacts of the project has been performed, a summary of the analysis and its conclusions;
- (12) a copy of all authorizations needed for the project;
- (13) information about financial assistance received for the project under any other program for GHG emission reductions;

- (14) the project monitoring plan referred to in subdivision 3 of Division III of Chapter V;
- (15) a detailed plan showing the layout of the various project components, in particular the measurement instruments and equipment connected with the GHG sources, sinks and reservoirs defining the project boundaries;
- (16) information on the charging scales, level detectors, flow meters, CH<sub>4</sub> analyzers and biogas destruction devices used for the project, including their type, model number, serial number and most recent calibration certificate;
- (17) a description of any problem occurring during the operation of the project that may affect the quantity of GHG emission reductions attributable to the project;
- (18) the start and end dates for the reporting period covered by the project report;
- (19) the GHG emission reductions attributable to the project for the reporting period quantified annually in accordance with Chapter V, in metric tonnes CO<sub>2</sub> equivalent, along with the calculation methods and all the information and documents used for the quantification, including a copy of the raw measurement data used for quantification purposes;
- (20) periods of missing data, the nature of the missing data and the methods used to replace them in accordance with section 27;
- (21) a demonstration that the thermocouple or monitoring device has successfully monitored and confirmed the proper operation of the reclamation or destruction device;
- (22) a copy of the maintenance and monitoring log for all measurement instruments, devices and other project equipment;
- (23) a copy of the verification reports showing the accuracy of all measurement instruments and the calibration certificates referred to in subdivision 2 of Division III of Chapter V;
- (24) where a flow meter has been calibrated, a demonstration that the calibration was performed in variable flow conditions matching the conditions of the anaerobic digestion site;
- (25) where a CH<sub>4</sub> analyzer has been calibrated, a demonstration that the calibration was performed in temperature and pressure conditions matching the conditions of the anaerobic digestion site;
- (25) where a charging scale or level detector has been calibrated, a demonstration that the calibration was performed in variable mass and volume conditions matching the conditions of the anaerobic digestion site;
- (26) where the promoter is not the owner of the project site, a declaration by the owner that the owner has authorized the carrying out of the project by the promoter and undertakes, with respect to the GHG emission reductions covered by the project report, not to make a request for the issuance of offset credits under the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) or for credits under another voluntary or regulatory GHG offset program;

(27) a declaration by the promoter or the promoter's representative that no offset credits for the GHG emission reductions covered by the project report have been issued pursuant to the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances and that no credits have been or will be issued under another voluntary or regulatory GHG offset program;

(28) a declaration by the promoter or the promoter's representative that the project is carried out in accordance with this Regulation and that the information and documents provided are complete and accurate.

**47.** Where biogas is reclaimed, the project report produced for the first reporting period must also include

(1) the information needed to identify any person involved in reclaiming the methane, in particular the person that purchases the gas, along with a description of the role played in the reclamation by the person;

(2) a detailed plan showing all the project components associated with biogas reclamation, including the location of all the measurement instruments and equipment connected with the GHG sources, sinks and reservoirs defining the project boundaries up to the injection point into the natural gas distribution network, where applicable;

(3) a copy of the contract of sale for the biogas;

(4) evidence of the sale of the biogas, including the actual quantities sold during the reporting period; and

(5) a declaration by any person involved in reclaiming the biogas, in particular the person that purchases the gas, that the person undertakes, with respect to the GHG emission reductions covered by the project report, not to make a request for the issuance of offset credits under the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) or a request for credits under another voluntary or regulatory GHG offset program.

**48.** Every subsequent project report must include the following information and documents:

(1) the information and documents listed in paragraphs 1 to 3, 7, 8 and 16 to 28 of section 46;

(2) a detailed description of any change made to the project since the end of the preceding reporting period or to the information contained in the project report produced for that period and, where applicable, a demonstration that the project still meets the requirements of Division I of Chapter II and of the project monitoring plan if that plan has been amended.

**49.** Where methane is reclaimed, every subsequent project report must also include the information and documents listed in paragraphs 4 and 5 of section 47.



## CHAPTER VII VERIFICATION

### DIVISION I GENERAL CONDITIONS

**50.** The promoter must entrust every verification of a project report to a verification body accredited under ISO Standard 14065 by a member of the International Accreditation Forum in Canada or the United States and according to ISO Standard 17011, with respect to the sector of activity for the project.

Despite the first paragraph, the verification of a project report may be entrusted to a verification body that is not yet accredited if that body is accredited in accordance with the first paragraph in the year following the verification of the project report.

**51.** The promoter may entrust the verification of a project report to a verification body in accordance with section 50 if the body, the verifier designated by that body to conduct the verification and the other members of the verification team

- (1) have not acted for the promoter, in the 3 preceding years, as a consultant for the purpose of developing the project or calculating the GHG emission reductions attributable to the project; and
- (2) have not verified project reports covering more than six consecutive reporting periods for the project being verified.

In addition, when the promoter wishes to have the project report verified by a verification body other than the verification body that verified the report for the preceding reporting period, the verification body entrusted with the verification, the verifier designated by that body to conduct the verification and the other members of the verification team, must not have verified a project report covering the three preceding reporting periods for that project.

**52.** In addition to the requirements of the standards ISO 14064-3 and ISO 14065 concerning conflicts of interest, the promoter must ensure that none of the following situations exists between the promoter, its officers, the verification body and the members of the verification team referred to in section 51:

- (1) a member of the verification team or a close relative of that member has personal ties with the promoter or one of its officers;
- (2) during the 3 years preceding the year of the verification, one of the members of the verification team was employed by the promoter;
- (3) during the 3 years preceding the year of the verification, one of the members of the verification team provided the promoter with one of the following services:
  - (a) the design, development, commissioning or maintenance of a data inventory or data management system for GHG emissions from the establishment or facility of the promoter or, where applicable, for data on electricity or fuel transactions;
  - (b) the development of GHG emission factors, or the design and development of other data used for quantification purposes for any GHG emission reductions;

- (c) a consultation concerning GHG emission reductions or GHG removals from the atmosphere, in particular the design of an energy efficiency or renewable energy project and the assessment of assets relating to GHG sources, sinks and reservoirs;
- (d) the preparation of manuals, guides or procedures connected with the reporting of the promoter's GHG emissions under the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15);
- (e) consultation in connection with a GHG allowances market, including
  - i. brokerage, with or without registration, while acting as a promoter or subscriber on behalf of the promoter;
  - ii. advice concerning the suitability of a GHG emissions transaction; and
  - iii. the holding, purchase, sale, negotiation or withdrawal of emission allowances referred to in the second paragraph of section 46.6 of the Environment Quality Act (chapter Q-2);
- (f) a consultation in the field of health and safety and environmental management, including a consultation leading to ISO 14001 certification;
- (g) actuarial consulting, bookkeeping or other consulting services relating to accounting documents or financial statements;
- (h) a service connected with the management systems of data related to a project of the promoter that is eligible for the issuance of offset credits;
- (i) an internal audit of GHG emissions;
- (j) a service provided in connection with litigation or an inquiry into GHG emissions;
- (k) a consultation for a GHG emission reduction project carried out in accordance with this Regulation or the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1);
- (4) the independent reviewer has previously provided the promoter with a verification service or other services referred to in subparagraph 3 for the reporting periods covered by the verification.

The existence of one of the situations described in the first paragraph or contravening section 51 is considered to be a conflict of interest that invalidates the verification.

For the purposes of this section, a close relative of a member of the verification team is that person's spouse, child, spouse's child, mother or father, mother's or father's spouse, child's spouse or spouse's child's spouse.

## **DIVISION II**

### **CONDUCT OF THE VERIFICATION**

**53.** The verification of a project report must be conducted in accordance with ISO 14064-3 and also in accordance with the terms and conditions of this Division, and in compliance with the Professional Code (chapter C-26).

**54.** For the purposes of a verification the promoter and, where applicable, the owner of the site must provide the verifier with any information or document needed for the conduct of the verification and give access to the site where the project is carried out.

The verification of a project report must include a project site visit by the verifier, except if such a visit was carried out for the purposes of a verification conducted during the two preceding reporting periods within the same eligibility period.

The site visit must enable the verifier, in particular, to observe the proper conduct and operation of the project and any change made to the project since the preceding verification. During the site visit, the verifier must be accompanied by the promoter.

In cases where the biogas is reclaimed by a person other than the promoter, the promoter must ensure that the verifier has access to all the equipment, facilities and documentation needed to conduct the verification of the project report in accordance with this Division.

**55.** The verifier must conduct the verification in a way that supports a conclusion, with a reasonable level of assurance, that the project report complies with this Regulation and that the GHG emission reductions attributable to the project are quantified and recorded in the project report with no significant errors, omissions or inaccuracies.

For the purposes of this Regulation, “significant errors, omissions or inaccuracies” means any errors, omissions or inaccuracies in the GHG emission reductions quantified and recorded in the project report for a reporting period that, individually or as an aggregate, result in an over-estimate or under-estimate of GHG emission reductions greater than 5%.

**56.** A verifier who, during a verification, observes an error, omission or inaccuracy in the quantification of the GHG emission reductions attributable to the project, or a failure to comply with a condition of this Regulation, must inform the promoter.

**57.** A verifier who, following the verification of a project report, concludes, with a reasonable level of assurance, that the report complies with this Regulation and contains no significant errors, omissions or inaccuracies, must give the promoter a positive verification opinion.

A verifier who, following the verification of a project report, observes a failure to comply with a condition for the quantification of GHG emission reductions attributable to the project that cannot be corrected by the promoter must assess its impact on the GHG emission reductions recorded in the project report and determine if it leads to significant errors, omissions or inaccuracies. If a failure to comply with a condition for the quantification of GHG emission reductions cannot be corrected by the promoter but the failure does not lead to significant errors, omissions or inaccuracies, and if the verifier concludes, with a reasonable level of assurance, that the other conditions of the Regulation have been complied with and that there are no significant errors, omissions or inaccuracies, the verifier must give the promoter a qualified positive verification opinion.

### **DIVISION III**

#### **VERIFICATION REPORT**

**58.** The verification of a project report must be recorded in a verification report. A verification report may record the verification of several project reports.

**59.** The verification report must include the following information and documents:

- (1) the information needed to identify the verification body and the verifier designated to conduct the verification, the other members of the verification team and the independent reviewer;
- (2) the information needed to identify the accreditation body that accredited the verification body for the verification, the sector of activity covered by the accreditation of the verification body, and the period of validity of the accreditation;
- (3) the identification of the project, the project report or reports covered by the verification, and the annual GHG emission reductions attributable to the project quantified for each reporting period concerned;
- (4) the verification plan and a description of the activities completed by the verifier to verify the project report or reports, along with all exchanges of information and documents between the verifier and the promoter for the purposes of the verification;
- (5) the period during which the verification was conducted, and the date of any project site visit;
- (6) a list of any errors, omissions or inaccuracies observed in the quantification of the GHG emission reductions attributable to the project, and of any conditions of this Regulation that have not been met, including the following information concerning the error, omission or inaccuracy, or the condition:
  - (a) its description;
  - (b) the date on which the promoter was informed of it;
  - (c) where applicable, a description of any action taken by the promoter to correct it, and the date of that action;
  - (d) in the case of a failure to comply with a condition governing the quantification of the GHG emission reductions attributable to the project that cannot be corrected by the promoter, an assessment of the impact of the failure on the quantification of GHG emission reductions and a notice from the verifier concerning any significant errors, omissions or inaccuracies that may result from that failure;
- (7) where applicable, the version and date of each project report revised during the verification;
- (8) where the verifier observes errors, omissions or inaccuracies in the quantification of GHG emission reductions attributable to the project, the annual GHG emission reductions for each reporting period which, according to the verifier, are actually attributable to the project, in metric tonnes CO<sub>2</sub> equivalent;

- (9) the verification opinion given to the promoter pursuant to section 57, along with the justification for the opinion;
- (10) a declaration by the verification body and verifier that the verification was conducted in accordance with this Regulation and ISO 14064-3;
- (11) a declaration concerning conflicts of interest, including
  - (a) the information needed to identify the verification body, the members of the verification team and the independent reviewer, as well as the sector of activity covered by the accreditation of the verification body;
  - (b) a copy of the organization chart for the verification body; and
  - (c) a declaration signed by the representative of the verification body that the conditions of sections 51 and 52 of this Regulation have been met and that the risk of conflict of interest is acceptable.

## **CHAPTER VIII**

### **ADMINISTRATIVE AND OFFENCES**

#### **DIVISION I**

##### **MONETARY ADMINISTRATIVE PENALTIES**

**60.** A monetary administrative penalty of \$500 in the case of a natural person or \$2,500 in other cases may be imposed on any person who

- (1) in contravention of this Regulation, refuses or fails to file any notice, information, report or other document, or fails to produce it within the required time;
- (2) contravenes the first and second paragraphs of section 10, section 50 or the first paragraph of section 54;
- (3) contravenes any other requirement of this Regulation, if no other monetary administrative penalty is otherwise specified for that contravention by this Chapter or by the Environment Quality Act.

**61.** A monetary administrative penalty of \$1,000 in the case of a natural person or \$5,000 in other cases may be imposed on any person who contravenes the first paragraph of section 31, section 37 or section 51.

#### **DIVISION II**

##### **PENAL SANCTIONS**

**62.** Every person who

- (1) refuses or fails to file any notice, information, report or other document, or fails to produce it within the required time,
- (2) contravenes the first and second paragraphs of section 10, section 50 or the first paragraph of section 54,

(3) contravenes any other requirement of this Regulation, if no other monetary administrative penalty is otherwise specified for that contravention by this Chapter or by the Environment Quality Act,

commits an offence and is liable, in the case of a natural person, to a fine of \$3,000 to \$100,000 and, in other cases, to a fine of \$3,000 to \$600,000.

**63.** Every person who contravenes the first paragraph of section 31, section 37 or section 51 commits an offence and is liable, in the case of a natural person, to a fine of \$6,000 to \$250,000 and, in other cases, to a fine of \$25,000 to \$1,500,000.

**64.** Every person who, for the purposes of this Regulation, communicates to the Minister information that is false or misleading commits an offence and is liable, in the case of a natural person, to a fine of \$5,000 to \$500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to a maximum term of imprisonment of 18 months, and, in other cases, to a fine of \$15,000 to \$3,000,000.

## CHAPTER IX

### FINAL

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

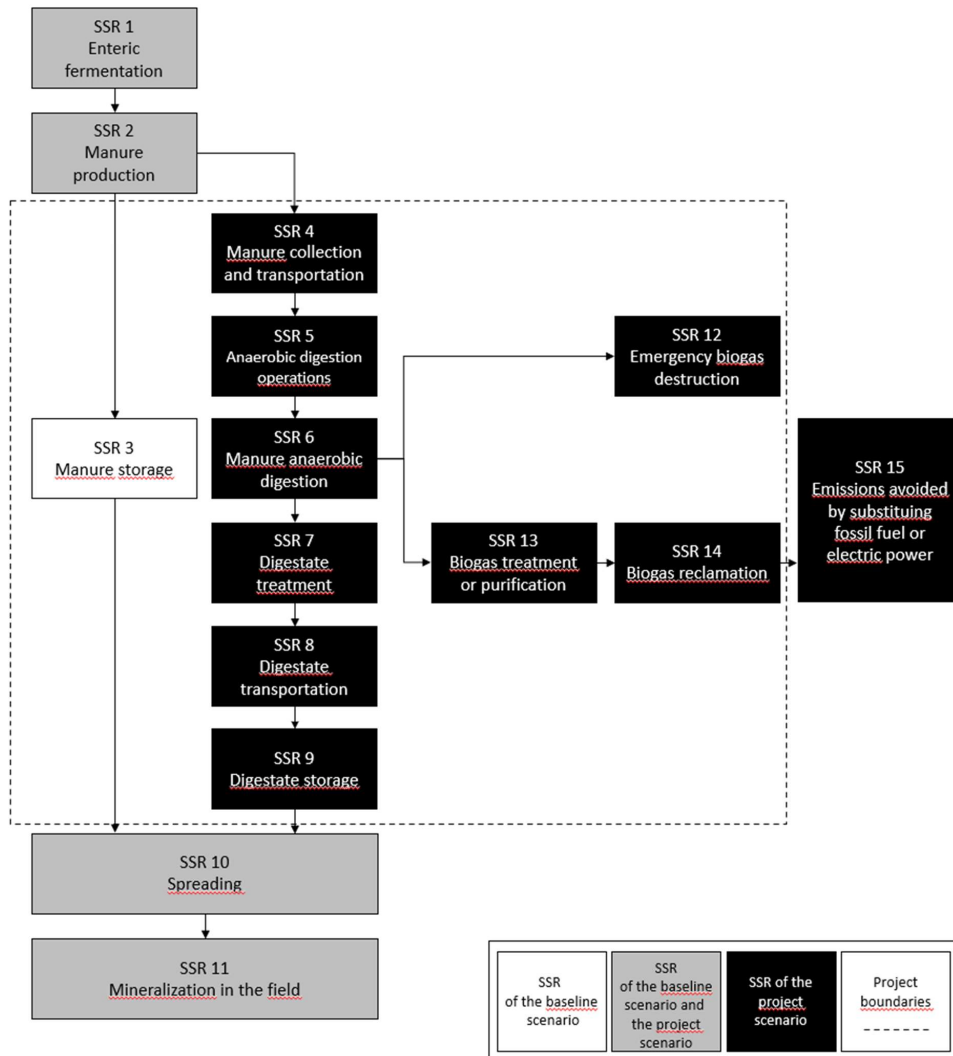
## Appendix A – Types of methane reclamation and destruction devices and efficiency

(ss. 2, 3, 23, 29, 38 and 39)

Type of device	Efficiency factor for device (EFD)
<b>Destruction devices</b>	
Open flare	0.96
Enclosed flare	0.995
<b>Reclamation devices</b>	
Internal combustion engine	0.936
Boiler	0.98
Microturbine or large gas turbine	0.995
Injection into a natural gas distribution network	0.98
Compression or liquefaction unit for use as liquefied or compressed gas	0.95

**Appendix B – Project boundaries**  
(s. 16)

**Figure 1: Illustration of project boundaries**



**Explanatory note:** The baseline scenario shows the GHG sources, sinks and reservoirs (SSRs) that are present in the absence of any project eligible for the issuance of offset credits. The project scenario shows the SSRs that are present when a project is implemented. Not all of these SSRs necessarily form part of the project eligible for the issuance of offset credits; only the SSRs within the project boundaries must be considered.

**Table 1 - Description of GHG sources, sinks and reservoirs (SSRs).**

# SSR	Description	GHG targeted	Applicability: baseline scenario (B) and/or project scenario (P)	Included or excluded
1	GHG emissions resulting from enteric fermentation	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
2	Emissions resulting from the use of energy to operate equipment to move manure from buildings to the storage system	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
3	GHG emissions resulting from the storage of manure in anaerobic conditions in a manure pit	CO <sub>2</sub>	B	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
4	GHG emissions resulting from the transportation of manure to the anaerobic digestion site	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Included
5	Emissions resulting from the use of fuel for anaerobic digestion operations (sorting of waste, grinding, mixing, heating, etc.), including the use of biogas to heat the digester	CO <sub>2</sub>	P	Included (fossil) /Excluded (biogenic)
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Included
6	Emissions resulting from regular leaks (vessel, piping), whether accidental (overpressure, breakage) or voluntary (maintenance during manure digestion and biogas storage)	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
7	Emissions resulting from the use of fossil fuel to treat digestate, including separation of the solid and liquid phases and drying, where applicable	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Included
8	GHG emissions resulting from the use of fossil fuel to transport anaerobic digestion digestate to agricultural facilities	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Included



9	GHG emissions resulting from digestate storage	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
10	GHG emissions resulting from the use of fossil fuel to transport and spread digestate or manure	CO <sub>2</sub>	B, P	Excluded
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded
11	GHG emissions resulting from the mineralization of digestate or manure in fields	N <sub>2</sub> O	B, P	Excluded
12	GHG emissions resulting from the emergency destruction of biogas using a destruction device listed in Table 5.4	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
13	GHG emissions resulting from the use the supplemental energy sources for the treatment and purification of biogas before reclamation, where applicable.	CO <sub>2</sub>	P	Included
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Included
14	Emissions resulting from the reclamation of methane using a reclamation device listed in Table 5.4.	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Included
		N <sub>2</sub> O		Excluded
15	GHG emissions avoided by the project by using biogas as a substitute for fossil fuel or electric power	CO <sub>2</sub>	P	Excluded
		CH <sub>4</sub>		Excluded
		N <sub>2</sub> O		Excluded

**Appendix C – Methane emission factors by livestock category**  
(ss. 21, 23 and 46)

**Table 1: Maximum methane and solids emission factors by livestock category**

Type of livestock operation	Livestock category	Excretion factor (EF) (kg/head or place/day)	Volatile solids (VS) (kg VS / kg excrement)	Maximum potential CH <sub>4</sub> production factor (B <sub>0</sub> ) (m <sup>3</sup> CH <sub>4</sub> / kg VS)
<b>Cattle</b>	Calf / heifer (0-12 months)	19	0.06	0.19
	Dairy heifer (12 - 24 months)	37	0.06	0.19
	Dairy cow	56.6	0.1	0.24
	Feeder cattle	23	0.1	0.19
<b>Swine</b>	Sow	8.38	0.04	0.48
	Piglet	1.26	0.07	0.48
	Feeder pig	4.53	0.07	0.48

**Appendix D – Digestate storage and treatment factors**  
(ss. 21 and 23)

**Table 1: CH<sub>4</sub> conversion factors in various digestate storage systems**

Digestate storage system <i>S</i>	CH <sub>4</sub> conversion factor (MCFs)
Manure pit (raw digestate or liquid phase)	0.20
Solid fraction (solid phase)	0.02
Solid fraction with addition of structuring materials (woodchips, straw, etc.) (solid phase)	0.02
Aerobic treatment (raw digestate or liquid phase)	0.00

**Table 2: Volatile solid fraction extracted during separation of solid and liquid phases**

Separation method for solid and liquid phases	Volatile solids fraction extracted from solid phase
Natural decantation	0.45
Fixed screen	0.17
Vibrating screen	0.15
Screw press	0.25
Centrifugal decanter	0.50
Rotating drum	0.25
Belt press or belt screen	0.50

**Appendix E – Project monitoring parameters**  
(ss. 25, 28, 29 and 42)

Parameter	Description of parameter	Unit of measurement	Method	Measurement frequency	Equation
QL	Quantity of eligible manure treated by anaerobic digestion	Metric tonne	Measured truck gauge, vessel gauge or charging scale, whichever is most precise	At each load, compiled by reporting period	
LF	Livestock distribution - Proportion of each livestock category in Table 1 in Appendix C in the herd	Headcount (cattle) or number of places (swine) divided by total headcount or total number of places	Calculated using herd breeding records	At each offset credit issuance period	
BG	Volume of biogas	Cubic metres at standard conditions	Measured by the flow meter closest to the reclamation or destruction device	At least hourly	
CMD	Concentration of CH <sub>4</sub> in the biogas, after biogas purification where applicable	Cubic metres of CH <sub>4</sub> at standard conditions divided by cubic metres of biogas at standard conditions	CH <sub>4</sub> analyzer following purification	At least hourly or quarterly in the case of a portable CH <sub>4</sub> analyzer	
FF <sub>f</sub>	Total quantity of fossil fuels consumed by the anaerobic digestion facility, by type of fuel <i>f</i>	kg, L or m <sup>3</sup>	Calculated using fossil fuel purchase logs	At each offset credit issuance period	
T	Biogas temperature	Degrees Celsius	Measured	At same frequency as BG	
P	Biogas pressure	KPa	Measured	At same frequency as BG	
N/A	Digester operating state	Pressure in vessel	Measured	At least hourly	

Parameter	Description of parameter	Unit of measurement	Method	Measurement frequency	Equation
N/A	Reclamation or destruction device operating state	Degrees Celsius or other, in accordance with this Division	Measured for each reclamation or destruction device, in accordance with section 37	At least hourly	

### Appendix F – Sampling method and measurement of volatile solids

(s. 24)

Volatile solids are measured before anaerobic digestion by sampling all the mixed inputs in the hydrolysis vessel.

Volatile solids are measured after anaerobic digestion by sampling the digestate before it is treated in any way.

The time lapse between sampling before and after anaerobic digestion must match the average retention time specified by the manufacturer of the vessel.

The frequency of the sampling campaigns is established in a way that ensures that 50% of anaerobic digestion cycles are sampled during the reporting period, rounded up.

Samples must be taken and stored in accordance with the most recent version of the section on the analysis of inorganic chemical parameters set out in the Protocole d'échantillonnage de matières résiduelles fertilisantes et dispositions particulières liées à l'accréditation (DR-12-MRF-02) published by the Centre d'expertise en analyse environnementale du Québec at the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs.

The analysis of the volatile solids rate must be conducted by a laboratory accredited by the Centre d'expertise en analyse environnementale du Québec at the Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs in accordance with the most recent version of the Méthode d'analyse MA.100-S.T.1.1 it publishes.

For each anaerobic digestion cycle sampled, the CH<sub>4</sub> conversion factor is calculated using the following equation:

$$MCF_i = \frac{(VS_{before} - VS_{after})}{VS_{before}}$$

Where:

MCF<sub>i</sub> = CH<sub>4</sub> conversion factor measured during sampling episode *i*;

*i* = Anaerobic digestion cycle sampled

VS<sub>before</sub> = Average quantity of volatile solids measured in organic materials before anaerobic digestion, in grams per kilogram of wet organic matter;

VS<sub>after</sub> = Average quantity of volatile solids measured in digestate after anaerobic digestion, in grams per kilogram of wet digestate.

The lower limit of the 95% confidence interval for the average CH<sub>4</sub> conversion factor measured during the reporting period is used to replace the default value for the MCF<sub>digester</sub> default value in Equations 9 and 11.

106161

## Draft Regulation

Professional Code  
(chapter C-26)

### Criminologists

#### — Professional activities that may be engaged in by persons other than criminologists

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the professional activities that may be engaged in by persons other than criminologists, made by the board of directors of the Ordre professionnel des criminologues du Québec and appearing below, is published as a draft and may be examined by the Office des professions du Québec then submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation determines, among the professional activities that may be engaged in by criminologists, those that may be engaged in by the following persons, on the terms and conditions set out therein,

— a person registered in a program of study leading to a diploma giving access to the permit issued by the Ordre professionnel des criminologues du Québec;

— a person taking training or serving a training period as part of the diploma or training equivalence recognition procedure provided for by a regulation made under paragraphs *c* and *c.1* of section 93 of the Professional Code (chapter C-26).

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Geneviève Lefebvre, Director General and Secretary, Ordre professionnel des criminologues du Québec, 1100, boulevard Crémazie Est, bureau 610, Montréal (Québec) H2P 2X2; telephone: 514 437-6727, extension 221, or 1 844 437-6727; email: [gdefebvre@ordrecrim.ca](mailto:gdefebvre@ordrecrim.ca).

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Adam, Acting Secretary, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; email: [secretariat@opq.gouv.qc.ca](mailto:secretariat@opq.gouv.qc.ca). The comments will be forwarded by the Office to the Minister Responsible for Government Administration and Chair of the Conseil du trésor and may

also be sent to the Ordre professionnel des criminologues du Québec, which made the Regulation, and to interested persons, departments and bodies.

JULIE ADAM  
*Acting Secretary*  
*Office des professions du Québec*

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## Regulation respecting the professional activities that may be engaged in by persons other than criminologists

Professional Code  
(chapter C-26, s. 94, 1st par., subpar. h)

**1.** This Regulation determines, among the professional activities that may be engaged in by criminologists, those that may be engaged in by the following persons, on the conditions and terms set out therein:

(1) a person registered in a program of study leading to a diploma giving access to the permit issued by the Ordre professionnel des criminologues du Québec;

(2) a person taking training or serving a training period as part of the diploma or training equivalence recognition procedure provided for by a regulation made under paragraphs *c* and *c.1* of section 93 of the Professional Code (chapter C-26).

**2.** A person referred to in section 1 may engage in the professional activities that may be engaged in by criminologists if

(1) engaging in those activities is required

(a) as part of a program of study leading to a diploma giving access to the permit issued by the Order;

(b) as part of training or a training period that the person is taking or serving for the purposes of a diploma or training equivalence recognition;

(c) as part of a clinic established or recognized by a university-level educational institution that grants a diploma giving access to the permit issued by the Order; or

(d) in connection with an employment, if the person has the necessary knowledge and skills;

(2) the person is registered in a register kept for that purpose by the Order;

(3) the person engages in those activities under the supervision of

(a) a criminologist;

(b) another professional, but only to the extent that the professional supervises activities that the professional is authorized to engage in; or

(c) a probation officer or a correctional counsellor, but only to the extent that the officer or counsellor supervises the activity that the officer or counsellor is authorized to engage in under the Regulation respecting a professional activity that may be engaged in by certain probation officers and certain correctional counsellors (chapter C-26, r. 24.1); and

(4) the person engages in those activities in compliance with the regulatory standards applicable to criminologists, including those relating to ethics and the keeping of records and consulting offices.

**3.** A criminologist or another professional may act as supervisor pursuant to paragraph 3 of section 2 if he or she

(1) has a minimum of 3 years of experience;

(2) has completed training in applied ethics and professional conduct that is recognized or offered by the Order; and

(3) has not been the subject, in the 5 years preceding the date on which he or she acts as supervisor, of

(a) a decision by the disciplinary board of an order or of the Professions Tribunal that imposed a sanction; or

(b) a decision by a board of directors imposing a refresher training period or course, a restriction or suspension of the right to engage in professional activities, the striking off the roll or the revocation of the permit.

**4.** A probation officer or a correctional counsellor may act as supervisor pursuant to paragraph 3 of section 2 if he or she has completed training in applied ethics and professional conduct that is recognized or offered by the Order.

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

106195



## Draft Regulation

Professional Code  
(chapter C-26)

### Physicians

#### — Professional activity that may be engaged in by psychoeducators and psychologists

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting a professional activity that may be engaged in by psychoeducators and psychologists, made by the board of directors of the Collège des médecins du Québec and appearing below, is published as a draft and may be examined by the Office des professions du Québec then submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation determines, among the professional activities that may be engaged in by physicians, the activity that may be engaged in by psychoeducators and psychologists.

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Maude Thibault, notary, Direction des affaires juridiques, Collège des médecins du Québec, 1250, boulevard René-Lévesque Ouest, bureau 3500, Montréal (Québec) H3B 0G2; telephone: 514 933-4441, extension 5277, or 1 888 633-3246; email: mthibault@cmq.org.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Adam, Acting Secretary, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; email: secretariat@opq.gouv.qc.ca. The comments may be forwarded by the Office to the Minister Responsible for Government Administration and Chair of the Conseil du trésor and may also be sent to the Collège des médecins du Québec and to interested persons, departments and bodies.

JULIE ADAM

*Acting Secretary,*

*Office des professions du Québec*

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## Regulation respecting a professional activity that may be engaged in by psychoeducators and psychologists

Professional Code  
(chapter C-26, s. 94, 1st par., subpar. h)

**1.** The purpose of this Regulation is to determine, among the professional activities that may be engaged in by physicians, the activity that may be engaged in by psychoeducators and psychologists.

**2.** Psychoeducators and psychologists may make decisions as to the use of restraint measures.

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

106193

## Draft Regulation

Professional Code  
(chapter C-26)

### Terms and conditions for the sale of medications — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the terms and conditions for the sale of medications, made by the Office des professions du Québec and appearing below, is published as a draft and may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation amends the terms and conditions for the sale of naproxen sodium, electrolytes and glycosaminoglycan.

The draft Regulation has no impact on the public or on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Céline Goyaux, professional practice advisor, Direction de la veille et des orientations, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; telephone: 418 643-6912, extension 354, or 1 800 643-6912; email: celine.goyaux@opq.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Adam, Acting Secretary, Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3; email: [secretariat@opq.gouv.qc.ca](mailto:secretariat@opq.gouv.qc.ca). The comments will be forwarded by the Office to the Minister Responsible for Government Administration and Chair of the Conseil du trésor and may also be sent to interested persons, departments and bodies.

JULIE ADAM  
*Acting Secretary*  
*Office des professions du Québec*

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## Regulation to amend the Regulation respecting the terms and conditions for the sale of medications

Pharmacy Act  
(chapter P-10, s. 37.1)

Veterinary Surgeons Act  
(chapter M-8, s. 9)

**1.** The Regulation respecting the terms and conditions for the sale of medications (chapter P-10, r. 12) is amended in Schedule II by inserting the following substance and specification after the substance “MUIPIROCIN”:

“NAPROXEN SODIUM” and “Dosage forms in packaging units containing more than 60 dosage units of 220 mg or less and sold in single packages containing only one packaging unit”.

**2.** Schedule III is amended by striking out the following substance and specifications:

“ELECTROLYTES”, “Solution for hydration” and “Dosage forms for colon cleansing and irrigation”.

**3.** Schedule III is amended by inserting the following substance and specification after the substance “NAPHAZOLINE AND ITS SALTS”:

“NAPROXEN SODIUM” and “Dosage forms in packaging units containing not more than 60 dosage units of 220 mg or less and sold in single packages containing only one packaging unit”.

**4.** Schedule V is amended by striking out the following substance and specification:

“GLYCOSAMINOGLYCAN” and “Dosage forms for oral use”.

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

106194

## Draft Regulation

Act respecting the conservation and development of wildlife  
(chapter C-61.1)

### Scale of fees and duties related to the development of wildlife — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife, appearing below, may be made by the Minister on the expiry of 45 days following this publication.

The draft Regulation amends the Regulation respecting the scale of fees and duties related to the development of wildlife in order to add the right of access fees payable for fishing Atlantic salmon in the Chic-Chocs wildlife sanctuary.

Study of the matter has shown no impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Lysanne Rivard, Direction de la conservation des habitats, des affaires législatives et des territoires fauniques, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, 880, chemin Sainte-Foy, 2<sup>e</sup> étage, Québec (Québec) G1S 4X4; email: [lysanne.rivard@mffp.gouv.qc.ca](mailto:lysanne.rivard@mffp.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Bissonnette, Assistant Deputy Minister for Wildlife and Parks, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, 880, chemin Sainte-Foy, RC-120, Québec (Québec) G1S 4X4; email: [julie.bissonnette@mffp.gouv.qc.ca](mailto:julie.bissonnette@mffp.gouv.qc.ca).

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

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## Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife

Act respecting the conservation and development of wildlife

(chapter C-61.1, s. 163)

**1.** The Regulation respecting the scale of fees and duties related to the development of wildlife (chapter C-61.1, r. 32) is amended in Schedule V by inserting the following before the first line in the table:

“

0.1 Chic-Chocs	resident	\$98.25 / day
	non-resident	\$148.88 / day

”.

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

106186