

no. **40**



Part 2 LAWS AND REGULATIONS

4 October 2023 / Volume 155

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Regulations and other Acts

Gouvernement du Québec

O.C. 1452-2023, 20 September 2023

Professional Code
(chapter C-26)

Physicians

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

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

WHEREAS, under subparagraph *h* of the first paragraph of section 94 of the Professional Code (chapter C-26), the board of directors of a professional order may, by regulation, determine, among the professional activities that may be engaged in by members of the order, those that may be engaged in by the persons or categories of persons indicated in the regulation, and the terms and conditions on which such persons may engage in such activities;

WHEREAS, in accordance with that subparagraph, the board of directors of the Collège des médecins du Québec consulted the Ordre professionnel des criminologues du Québec, the Ordre des ergothérapeutes du Québec, the Ordre des infirmières et infirmiers du Québec, the Ordre professionnel de la physiothérapie du Québec, the Ordre des psychoéducateurs et psychoéducatrices du Québec, the Ordre des psychologues du Québec and the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec before making the Regulation respecting a professional activity that may be engaged in by psychoeducators and psychologists on 23 March 2023;

WHEREAS, pursuant to section 95 of the Professional Code and subject to sections 95.0.1 and 95.2 of the Code, every regulation made by the board of directors of a professional order under the Code or an Act constituting such an order must be transmitted to the Office des professions du Québec for examination and be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation respecting a professional activity that may be engaged in by psychoeducators and psychologists was published in Part 2 of the *Gazette officielle du Québec* of 5 April 2023, with a notice that it could be examined by the Office then submitted to the Government which could approve it, with or without amendment, on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office examined the Regulation on 16 June 2023 and then submitted it to the Government with its recommendation;

WHEREAS it is expedient to approve the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister Responsible for Government Administration and Chair of the Conseil du trésor:

THAT the Regulation respecting a professional activity that may be engaged in by psychoeducators and psychologists, attached to this Order in Council, be approved.

JOSÉ DE BELLEFEUILLE
*Associate Secretary General and Assistant Clerk
of the Secrétariat du Conseil exécutif*

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*)

I. 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*.

106482

Gouvernement du Québec

O.C. 1455-2023, 20 September 2023

Approval of a delegation of functions and powers of the Autorité des marchés financiers to the Canadian Investment Regulatory Organization

WHEREAS section 59 of the Act respecting the regulation of the financial sector financiers (R.S.Q., c. E-6.1) provides that a legal person, a partnership or any other entity whose objectives are related to the mission of the Autorité des marchés financiers may, on the conditions determined by the latter, be recognized as a self-regulatory organization responsible for supervising an activity governed by an Act referred to in Schedule 1 to the Act;

WHEREAS the first paragraph of section 61 of the Act provides that, subject to the applicable legislative provisions, the Autorité des marchés financiers may, on the conditions it determines, delegate to a recognized organization the exercise of all or part of the functions and powers conferred on it by law;

WHEREAS the second paragraph of section 61 of the Act provides that such a delegation of functions and powers is subject to the approval of the Government, except where it concerns the carrying on of securities exchange or clearing activities and is made to a legal person, a partnership or any other entity referred to in the second paragraph of section 170 of the Securities Act (R.S.Q., c. V-1.1) that carries on securities exchange or clearing activities;

WHEREAS, by Order in Council 1017-2009 dated 23 September 2009, the Government approved the delegation to the Investment Industry Regulatory Organization

of Canada of functions and powers of the Autorité des marchés financiers listed in decision No. 2009-PDG-0100 dated 19 August 2009;

WHEREAS the Investment Industry Regulatory Organization of Canada and the Mutual Fund Dealers Association of Canada merged to become the Canadian Investment Regulatory Organization on January 1st 2023;

WHEREAS the Autorité des marchés financiers recognized, by decision No. 2022-PDG-0050 dated 14 November 2022, revised by decision No. 2023-PDG-0025 dated 12 May 2023, the Canadian Investment Regulatory Organization as a self-regulatory organization;

WHEREAS, by decision No. 2023-PDG-0031 dated 8 June 2023, the Autorité des marchés financiers made a new delegation of part of its functions and powers to the Canadian Investment Regulatory Organization that replaces the delegation of 19 August 2009, concerning in particular companies registered as mutual fund dealers and registered individuals acting on behalf of such dealers;

WHEREAS it is expedient to approve that delegation of functions and powers of the Autorité des marchés financiers;

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

THAT be approved the delegation of functions and powers of the Autorité des marchés financiers to the Canadian Investment Regulatory Organization, concerning in particular companies registered as mutual fund dealers and registered individuals acting on behalf of such dealers, listed in decision No. 2023-PDG-0031 dated 8 June 2023, attached to the ministerial recommendation of this Order in Council.

JOSÉE DE BELLEFEUILLE
*Associate Secretary General and Assistant Clerk
of the Secrétariat du Conseil exécutif*

106484

Gouvernement du Québec

O.C. 1456-2023, 20 September 2023

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

Québec sales tax
—Amendment

Regulation to amend the Regulation respecting the Québec sales tax

WHEREAS, under subparagraph 33.7.1 of the first paragraph of section 677 of the Act respecting the Québec sales tax (chapter T-0.1), the Government may, by regulation, determine, for the purposes of sections 350.60.4 and 350.60.5 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions (2023, chapter 10), the prescribed cases and conditions, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS, under subparagraph 33.7.2 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.6 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, among other things, the prescribed information;

WHEREAS, under subparagraph 33.7.3 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.7 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed time period, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS, under subparagraph 33.7.4 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.8 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, among other things, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS, under subparagraph 33.7.5 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.9 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed manner, the prescribed information, the prescribed cases and the prescribed conditions;

WHEREAS, under subparagraph 33.7.6 of the first paragraph of section 677 of the Act respecting the Québec sales tax, the Government may, by regulation, determine, for the purposes of section 350.60.10 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed information, the prescribed manner and the prescribed time;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) relating to mandatory billing in the restaurant service and bar sectors, to determine, for the purposes of sections 350.60.4 to 350.60.10 of the Act respecting the Québec sales tax, enacted by section 7 of the Act respecting the implementation of certain provisions of the Budget Speech of 22 March 2022 and amending other legislative provisions, the prescribed cases, conditions, information, manner, time and time period;

WHEREAS, under paragraph 2 of section 12 of the Regulations Act (chapter R-18.1), a proposed regulation may be made without having been published, if the authority making it is of the opinion that the proposed regulation is designed to establish, amend or repeal norms of a fiscal nature;

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

WHEREAS the Government is of the opinion that the Regulation to amend the Regulation respecting the Québec sales tax attached to this Order in Council is designed to establish, amend or repeal norms of a fiscal nature;

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

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

THAT the Regulation to amend the Regulation respecting the Québec sales tax, attached to this Order in Council, be made.

JOSÉE DE BELLEFEUILLE

*Associate Secretary General and Assistant Clerk
of the Secrétariat du Conseil exécutif*

Regulation to amend the Regulation respecting the Québec sales tax

Act respecting the Québec sales tax
(chapter T-0.1, s. 677, 1st par., subpars. 33.7.1 to 33.7.6, and 2nd par.)

1. The heading before section 350.51R1 of the Regulation respecting the Québec sales tax (chapter T-0.1, r. 2) is amended by adding “— SALES RECORDING MODULE” at the end.

2. The Regulation is amended by inserting the following after section 350.56.1R4:

“RESTAURANT SERVICES — SALES RECORDING SYSTEM

“350.60.4R1. For the purposes of this section, sections 350.60.4R2 to 350.60.4R14, and Schedules V and VI where those Schedules apply in respect of the operator of an establishment providing restaurant services,

“closing receipt” means

(1) either of the following invoices:

(a) an invoice produced when the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph was paid to the operator, was charged to the recipient’s account, or was paid in part to the operator, the balance being charged to the recipient’s account;

(b) an invoice produced before payment to the operator, in connection with the supply of a beverage provided without food in a place referred to in the second paragraph of section 350.60.4 of the Act, if the invoice contains a mention that the method of payment is unknown; or

(2) a transaction executed after the production of an original invoice to indicate the method of payment used by the recipient to pay the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph, or to indicate that the amount was charged to the recipient’s account or was paid in part to the operator, the balance being charged to the recipient’s account;

“goods and services tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“original invoice” means an invoice produced before payment, other than an invoice described in subparagraph b of paragraph 1 of the definition of “closing receipt”;

“sales recording system” means a device containing software previously certified by the Minister and the version used is permitted by the Minister;

“tax paid or payable” means the tax that has become payable or, if it has not become payable, has been paid.

“350.60.4R2. For the purposes of subparagraph 1 of the first, second and fourth paragraphs of section 350.60.4 of the Act, the prescribed manner for sending the information referred to in section 350.60.4R3 to the Minister is to

- (1) use a sales recording system and a digital certificate issued by the Minister; and
- (2) send the information by electronic filing via the online services made available for the purpose by the Minister, using the sales recording system.

“350.60.4R3. The prescribed information to be sent to the Minister by the operator of an establishment providing restaurant services is,

(1) for the purposes of subparagraph 1 of the first and second paragraphs of section 350.60.4 of the Act, the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V; and

(2) for the purposes of subparagraph 1 of the fourth paragraph of section 350.60.4 of the Act,

(a) the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 29 to 38, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the adjustment, refund or credit.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

Despite subparagraph *a* of subparagraph 2 of the first paragraph, the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the production of an original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt is no longer available in the sales recording system.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R4. If, in connection with the supply of a meal, property or service, information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3 was sent to the Minister by the operator of an establishment providing restaurant services, no invoice was produced by the operator, and information must be added, modified or deleted in respect of the transaction, the operator must

(1) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that was sent at the time of the transaction and allows the Minister to identify it; and

(2) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3, after making the necessary modifications.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R5. If, in connection with a particular transaction, information to be sent under the first paragraph of section 350.60.4R3 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the operator of the establishment providing restaurant services must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3, after making the necessary corrections; and

(c) subject to the fourth paragraph, provide an invoice to the recipient containing the information referred to in section 350.60.4R8;

(2) if the particular transaction corresponds to a closing receipt,

(a) the operator must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the operator must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R3, after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in subparagraph 1 of the first paragraph of section 350.60.4R8, if the recipient is present;

(3) if the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note,

(a) the operator must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 29 to 38, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the operator must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph *b* of subparagraph 2 of the first paragraph of section 350.60.4R3, after making the necessary corrections; and

iii. if applicable, issue a credit note to the recipient containing the information referred to in subparagraph 2 of the first paragraph of section 350.60.4R8 if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; or

(2) information referred to in subparagraph *a* or *b* of subparagraph 29 of the first paragraph of Schedule V if, after the production of an original invoice, the amount determined in subparagraph 28 of that first paragraph, if applicable, or in subparagraph 26 of that first paragraph was paid to the operator, was charged to the recipient's account, or was paid in part to the operator, the balance being charged to the recipient's account, as applicable.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

The operator is not required to again provide the recipient with an invoice when subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 3 of the first paragraph, the amounts referred to in subparagraphs 33 to 38 of the first paragraph of Schedule V must be expressed as positive amounts, except if the amount referred to in subparagraph 37 is positive, in which case it must be expressed as a negative amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R6.” The prescribed time at which the operator of an establishment providing restaurant services is to send the information referred to in the first paragraph of section 350.60.4R3 to the Minister is the time that occurs, as applicable,

(1) for the purposes of subparagraph 1 of the first or second paragraph of section 350.60.4 of the Act and subject to paragraph 3, without delay after becoming aware of information relating to the supply;

(2) for the purposes of subparagraph 1 of the fourth paragraph of section 350.60.4 of the Act and subject to paragraph 3, without delay after the information is entered or, if a debit note is issued to the operator, without delay after the debit note is received; and

(3) in the case referred to in the fourth paragraph of section 350.60.4R8, within 48 hours after the time referred to in subparagraph 72 of the first paragraph of Schedule V.

“350.60.4R7.” For the purposes of subparagraph 2 of the first, second and fourth paragraphs of section 350.60.4 of the Act, the prescribed manner for the operator of an establishment providing restaurant services to produce an invoice or a credit note is to use a sales recording system.

Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraph 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of the sales recording system.

“350.60.4R8.” The prescribed information an invoice or credit note produced by the operator of an establishment providing restaurant services must contain is,

(1) for the purposes of subparagraph 2 of the first and second paragraphs of section 350.60.4 of the Act, the information required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI; and

(2) for the purposes of subparagraph 2 of the fourth paragraph of section 350.60.4 of the Act, the information required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 35 and 37 to 44 of the first paragraph of Schedule VI.

For the purposes of subparagraph 1 of the first paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

For the purposes of subparagraph 2 of the first paragraph, the information required under subparagraphs 21, 27 to 35 and 37 to 43 of the first paragraph of Schedule VI must appear in that order on the credit note.

Despite the first paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice or credit note if, for a reason beyond the operator’s control, the sales recording system cannot receive it, in which case the information missing on the invoice or credit note must be replaced by a mention that a communication problem has occurred.

“350.60.4R9. For the purposes of the first paragraph of section 350.60.4 of the Act, a supply described as follows, made pursuant to an agreement entered into between the operator of an establishment providing restaurant services and the recipient, is a prescribed case:

- (1) the supply of a meal made by the operator of an establishment providing restaurant services that is a caterer;
- (2) the supply of a meal, other than a meal referred to in subparagraph 1, made in connection with a group event on a date other than the date on which the agreement is entered into, if all or part of the consideration for the supply is payable on such a date.

In a case described in the first paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.4 of the Act, the operator must,

(a) if the information referred to in section 350.60.4R12 is known to the operator at the time the agreement is entered into and all the consideration is paid at that time without having become due under the terms of the agreement, send the information referred to in the first paragraph of section 350.60.4R10 to the Minister without delay after that time; and

(b) in any other case,

i. send the information referred to in the second paragraph of section 350.60.4R10 to the Minister without delay after the agreement is entered into; and

ii. send the information referred to in the third paragraph of section 350.60.4R10 to the Minister immediately before the time at which the operator provides an invoice to the recipient in accordance with subparagraph 2;

(2) for the purposes of subparagraph 2 of the first paragraph of section 350.60.4 of the Act, the operator must produce an invoice containing the information referred to in section 350.60.4R12 and provide the invoice to the recipient at the time at which

(a) all consideration for the supply or, if there are two or more payments, the last payment of the consideration for the supply becomes due or is paid without having become due under the terms of the agreement; and

(b) the information referred to in section 350.60.4R12 is known to the operator.

If, in connection with a particular transaction, the information required under subparagraph *a* of subparagraphs 76 and 79 of the first paragraph of Schedule V was sent and information required under subparagraph *a* or *b* of subparagraph 29 of the first paragraph of that Schedule subsequently becomes known, the operator must, without delay after becoming aware of the information,

(1) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it; and

(2) send the information referred to in the first paragraph of section 350.60.4R10.

Section 350.60.4R2, the second and fourth paragraphs of section 350.60.4R3 and section 350.60.4R7 apply to this section, with the necessary modifications.

“350.60.4R10. The information to which subparagraph *a* of subparagraph 1 of the second paragraph of section 350.60.4R9 and subparagraph 2 of the third paragraph of that section refer is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

The information to which subparagraph *i* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9 refers is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21, 29, 30, 39 to 45, 72 to 76, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

The information to which subparagraph *ii* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9 refers is

(1) the information required under subparagraphs 40, 72 and 74 of the first paragraph of Schedule V that relates to the transaction referred to in subparagraph *i* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9; and

(2) the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

“350.60.4R11. If, in connection with a particular transaction, information referred to in the second paragraph of section 350.60.4R9 is erroneous or incomplete, or was omitted, and the particular transaction does not correspond to a closing receipt, the following rules apply:

(1) in the case of information to be sent under subparagraph *a* of subparagraph 1 of the second paragraph of section 350.60.4R9 or subparagraph *ii* of subparagraph *b* of that subparagraph 1, the operator of the establishment providing restaurant services must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in the first paragraph of section 350.60.4R10, after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information referred to in section 350.60.4R12;

(2) in the case of information to be sent under subparagraph *i* of subparagraph *b* of subparagraph 1 of the second paragraph of section 350.60.4R9, the operator must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 40, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it; and

(b) send the information referred to in the second paragraph of section 350.60.4R10, after making the necessary corrections.

If, in connection with a particular transaction, information referred to in the second paragraph of section 350.60.4R9 is erroneous or incomplete, or was omitted, and the particular transaction corresponds to a closing receipt, the operator must,

(1) without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

(c) send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(2) immediately after the new transaction referred to in subparagraph 1,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs *b* and *c* of subparagraph 1 and allows the Minister to identify the new transaction referred to in that subparagraph 1;

(b) send the information referred to in the first paragraph of section 350.60.4R10, after making the necessary corrections; and

(c) provide an invoice to the recipient containing the information referred to in section 350.60.4R12.

For the purposes of the first and second paragraphs, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

The second paragraph does not apply if the information is erroneous information and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.4R12. For the purposes of subparagraph 2 of the second paragraph of section 350.60.4R9, the prescribed information an invoice must contain is the information required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI.

For the purposes of the first paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

Despite the first paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice if, for a reason beyond the control of the operator of the establishment providing restaurant services, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by a mention that a communication problem has occurred.

"350.60.4R13. For the purposes of the first paragraph of section 350.60.4 of the Act, a supply by the operator of an establishment providing restaurant services of a beverage provided without food in a place referred to in the second paragraph of that section is a prescribed case.

In the case described in the first paragraph, the following rules apply:

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.4 of the Act, the prescribed information to be sent to the Minister by the operator is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21 to 30, 72 to 77, 79 to 86 and 88 to 91 of the first paragraph of Schedule V;

(2) for the purposes of subparagraph 2 of the first paragraph of section 350.60.4 of the Act,

(a) the prescribed information an invoice must contain is the information required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI; and

(b) the invoice must be provided to the recipient at the time the beverage is provided or, if later, at the time payment of the beverage is required.

The prescribed time at which the operator is to send the information referred to in subparagraph 1 of the second paragraph to the Minister is the time that occurs, as applicable,

(1) subject to subparagraphs 2 and 3, without delay after becoming aware of information relating to the supply;

(2) in the case referred to in the fifth paragraph and subject to subparagraph 3, without delay after the information is entered; and

(3) in the case described in the seventh paragraph, within 48 hours after the time referred to in subparagraph 72 of the first paragraph of Schedule V.

For the purposes of subparagraph *a* of subparagraph 2 of the second paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

Despite subparagraph *a* of subparagraph 29 of the first paragraph of Schedule V mentioned in subparagraph 1 of the second paragraph, the operator may send the Minister a mention that the method of payment is unknown, when the operator provides an invoice to the recipient before payment is received.

Despite subparagraph 17 of the first paragraph of Schedule VI mentioned in subparagraph *a* of subparagraph 2 of the second paragraph, if pursuant to the fourth paragraph the operator sends the Minister a mention that the method of payment is unknown, the information required under that subparagraph 17 must be replaced by a mention to that effect.

Despite subparagraph 2 of the second paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice if, for a reason beyond the operator's control, the sales recording system cannot receive it, in which case the information missing on the invoice must be replaced by a mention that a communication problem has occurred.

Section 350.60.4R2, the second and fourth paragraphs of section 350.60.4R3 and section 350.60.4R7 apply to this section, with the necessary modifications.

“350.60.4R14. If, in connection with a particular transaction, information to be sent under subparagraph 1 of the second paragraph of section 350.60.4R13 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the operator of the establishment providing restaurant services must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the second paragraph of section 350.60.4R13, after making the necessary corrections; and

(c) subject to the fourth paragraph, provide an invoice to the recipient containing the information referred to in subparagraph *a* of subparagraph 2 of the second paragraph of section 350.60.4R13;

(2) if the particular transaction corresponds to a closing receipt,

(a) the operator must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 86 and 88 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the operator must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 1 of the second paragraph of section 350.60.4R13, after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in subparagraph *a* of subparagraph 2 of the second paragraph of section 350.60.4R13, if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; and

(2) information referred to in subparagraph *a* or *b* of subparagraph 29 of the first paragraph of Schedule V if, after the production of an original invoice, the amount determined in subparagraph 28 of that first paragraph, if applicable, or in subparagraph 26 of that first paragraph was paid to the operator, was charged to the recipient's account, or was paid in part to the operator, the balance being charged to the recipient's account, as applicable.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

The operator is not required to again provide the recipient with an invoice when subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R1.” For the purposes of this section, sections 350.60.5R2 to 350.60.5R8, and Schedules V and VI, where those Schedules apply in respect of a person referred to in section 350.60.5 of the Act,

“closing receipt” means

(1) an invoice produced when the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph was paid to the person, was charged to the recipient's account, or was paid in part to the person, the balance being charged to the recipient's account; or

(2) a transaction executed after the production of an original invoice to indicate the method of payment used by the recipient to pay the amount determined in subparagraph 28 of the first paragraph of Schedule V, if applicable, or in subparagraph 26 of that first paragraph, or to indicate that the amount was charged to the recipient's account or was paid in part to the person, the balance being charged to the recipient's account;

“original invoice” means an invoice produced before payment.

In addition, for the purposes of those sections and Schedules, the expressions “goods and services tax paid or payable”, “sales recording system” and “tax paid or payable” have the meaning assigned by section 350.60.4R1.

“350.60.5R2. For the purposes of subparagraph 1 of the first and second paragraphs of section 350.60.5 of the Act, the prescribed manner for sending the information referred to in section 350.60.5R3 to the Minister is the manner set out in section 350.60.4R2.

“350.60.5R3. The prescribed information to be sent to the Minister by a person referred to in section 350.60.5 of the Act is,

(1) for the purposes of subparagraph 1 of the first paragraph of that section 350.60.5, the information required under subparagraphs 1, 3 to 5, 7, 10, 11, 16, 18 to 20, 22 to 30, 72 to 76, 78 to 85 and 87 to 91 of the first paragraph of Schedule V; and

(2) for the purposes of subparagraph 1 of the second paragraph of that section 350.60.5,

(a) the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the closing receipt or, if applicable, to the corrected closing receipt; and

(b) the information required under subparagraphs 1, 3 to 5, 7, 10, 11, 16, 18 to 20, 29, 30, 32 to 38, 72 to 76, 78 to 85 and 87 to 91 of the first paragraph of Schedule V that relates to the adjustment, refund or credit.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 18, 20 and 90 to 101 of the first paragraph of Schedule V.

Despite subparagraph *a* of subparagraph 2 of the first paragraph, the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the transaction corresponding to the production of an original invoice or, if applicable, of the revised original invoice, may be sent to the Minister if the information that relates to the transaction corresponding to the closing receipt is no longer available in the sales recording system.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R4. If, in connection with the supply of a property or service, information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3 was sent to the Minister by the person referred to in section 350.60.5 of the Act, no invoice was produced by the person, and information must be added, modified or deleted in respect of the transaction, the person must

(1) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that was sent at the time of the transaction and allows the Minister to identify it; and

(2) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3, after making the necessary modifications.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R5. If, in connection with a particular transaction, information to be sent under the first paragraph of section 350.60.5R3 was omitted, or is described in the second paragraph, the following rules apply:

(1) if the particular transaction corresponds to the production of an original invoice, the person referred to in section 350.60.5 of the Act must, without delay after becoming aware of the information,

(a) send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

(b) send the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3, after making the necessary corrections; and

(c) subject to the fourth paragraph, provide an invoice to the recipient containing the information referred to in section 350.60.5R8;

(2) if the particular transaction corresponds to a closing receipt,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 22 to 30, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 85 and 87 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 23, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R3, after making the necessary corrections; and

iii. provide an invoice to the recipient containing the information referred to in subparagraph 1 of the first paragraph of section 350.60.5R8, if the recipient is present;

(3) if the particular transaction corresponds to the production of a credit note or relates to the issue of a debit note,

(a) the person must, without delay after becoming aware of the information,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that relates to the particular transaction and allows the Minister to identify it;

ii. send the information required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 29, 30, 32 to 38, 75 and 76 of the first paragraph of Schedule V; the information must be identical to the information already sent at the time of the particular transaction; and

iii. send the information required under subparagraphs 3, 4, 72 to 74, 79 to 85 and 87 to 91 of the first paragraph of Schedule V that relates to the new transaction; and

(b) the person must, immediately after the new transaction referred to in subparagraph *a*,

i. send the information required under subparagraphs 33, 72 and 74 of the first paragraph of Schedule V that is referred to in subparagraphs ii and iii of subparagraph *a* and allows the Minister to identify the new transaction referred to in that subparagraph *a*;

ii. send the information referred to in subparagraph 2 of the first paragraph of section 350.60.5R3, after making the necessary corrections; and

iii. if applicable, issue a credit note to the recipient containing the information referred to in subparagraph 2 of the first paragraph of section 350.60.5R8 if the recipient is present.

Information to which the first paragraph refers is

(1) erroneous or incomplete information; and

(2) information required under subparagraph *a* or *b* of subparagraph 29 of the first paragraph of Schedule V if, after the production of an original invoice, the amount determined in subparagraph 28 of that first paragraph, if applicable, or in subparagraph 26 of that first paragraph was paid to the person, was charged to the recipient's account, or was paid in part to the person, the balance being charged to the recipient's account, as applicable.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 18, 20 and 90 to 101 of the first paragraph of Schedule V.

The person is not required to again provide the recipient with an invoice when subparagraphs *a* and *b* of subparagraph 1 of the first paragraph apply solely because of information referred to in subparagraph 2 of the second paragraph.

For the purposes of subparagraph ii of subparagraph *a* of subparagraph 2 of the first paragraph, the amounts referred to in subparagraphs 23 to 28 of the first paragraph of Schedule V must be expressed as negative amounts, except if the amount referred to in subparagraph 27 is negative, in which case it must be expressed as a positive amount.

For the purposes of subparagraph ii of subparagraph a of subparagraph 3 of the first paragraph, the amounts referred to in subparagraphs 33 to 38 of the first paragraph of Schedule V must be expressed as positive amounts, except if the amount referred to in subparagraph 37 is positive, in which case it must be expressed as a negative amount.

Subparagraph 2 of the first paragraph does not apply if the information is erroneous information referred to in subparagraph 1 of the second paragraph and relates to an amount charged or collected as or on account of tax in excess of the tax collectible or the tax calculated on the consideration for a supply, or on a portion of the consideration, that is later reduced.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system is deemed not to have been sent to the Minister.

“350.60.5R6. The prescribed time at which the person referred to in section 350.60.5 of the Act is to send the information referred to in the first paragraph of section 350.60.5R3 to the Minister is the time that occurs, as applicable,

(1) for the purposes of subparagraph 1 of the first paragraph of section 350.60.5 of the Act and subject to paragraph 3, without delay after becoming aware of information relating to the supply;

(2) for the purposes of subparagraph 1 of the second paragraph of section 350.60.5 of the Act and subject to paragraph 3, without delay after the information is entered or, if a debit note is issued to the person, without delay after the debit note is received; and

(3) in the case referred to in the fourth paragraph of section 350.60.5R8, within 48 hours after the time referred to in subparagraph 72 of the first paragraph of Schedule V.

“350.60.5R7. For the purposes of subparagraph 2 of the first and second paragraphs of section 350.60.5 of the Act, the prescribed manner for the person referred to in that section to produce an invoice or a credit note is to use a sales recording system.

Despite the first paragraph, in connection with the production of a credit note, the information required under subparagraph 19 of the first paragraph of Schedule VI may be entered on the credit note otherwise than by means of the sales recording system.

“350.60.5R8. The prescribed information an invoice or credit note produced by a person referred to in section 350.60.5 of the Act must contain is,

(1) for the purposes of subparagraph 2 of the first paragraph of that section 350.60.5, the information required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26 and 32 to 44 of the first paragraph of Schedule VI; and

(2) for the purposes of subparagraph 2 of the second paragraph of that section 350.60.5, the information required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 35 and 37 to 44 of the first paragraph of Schedule VI.

For the purposes of subparagraph 1 of the first paragraph, the information required under subparagraphs 21 to 26 and 32 to 43 of the first paragraph of Schedule VI must appear in that order on the invoice.

For the purposes of subparagraph 2 of the first paragraph, the information required under subparagraphs 21, 27 to 35 and 37 to 43 of the first paragraph of Schedule VI must appear in that order on the credit note.

Despite the first paragraph, the information required under subparagraphs 40 and 41 of the first paragraph of Schedule VI need not be indicated on the invoice or credit note if, for a reason beyond the person's control, the sales recording system cannot receive it, in which case the information missing on the invoice or credit note must be replaced by a mention that a communication problem has occurred.

“350.60.6R1. The prescribed information an invoice must contain is,

(1) for the purposes of the first and second paragraphs of section 350.60.6 of the Act, the information required under subparagraphs 1, 3, 6 and 8 of the first paragraph of Schedule VI, subparagraph 10 of the first paragraph of that Schedule, if that subparagraph 10 were read without reference to subparagraphs *b*, *c*, *e to j*, *l* and *m*, and subparagraph 20 of the first paragraph of that Schedule; and

(2) for the purposes of the third paragraph of section 350.60.6 of the Act, the information required under subparagraphs 2, 3, 6 and 8 of the first paragraph of Schedule VI, subparagraph 10 of the first paragraph of that Schedule, if that subparagraph 10 were read without reference to subparagraphs *b*, *c*, *e to j*, *l* and *m*, and subparagraph 20 of the first paragraph of that Schedule.

“350.60.7R1. For the purposes of section 350.60.7 of the Act, the prescribed time for filing with the Minister the prescribed form to declare the entering into or modification of an agreement referred to in that section ends at the latest on the thirtieth day following the entering into or modification, but before either of the following:

(1) for the entering into of an agreement, the date on which the first supply is made pursuant to the agreement;

(2) for the modification of an agreement, the date of coming into force of the modification.

For the purposes of section 350.60.7 of the Act, the prescribed time for filing with the Minister the prescribed form to declare the expiry of an agreement referred to in that section ends immediately before the date of expiry.

“350.60.7R2. For the purposes of section 350.60.7 of the Act, the prescribed manner for sending the information referred to in section 350.60.7R3 to the Minister is the manner set out in section 350.60.4R2.

“350.60.7R3. For the purposes of section 350.60.7 of the Act, the prescribed information to be sent to the Minister by the operator of an establishment providing restaurant services is the information required under subparagraphs 2, 7, 9, 13, 14, 20, 46 to 53, 85 and 86 of the first paragraph of Schedule V.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19, 90 to 96 and 99 to 101 of the first paragraph of Schedule V.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, is deemed not to have been sent to the Minister.

“350.60.7R4. For the purposes of section 350.60.7 of the Act, the prescribed time for sending the information referred to in section 350.60.7R3 to the Minister in respect of the entering into, modification or expiry of an agreement is,

(1) for the entering into of an agreement, a time preceding the date on which the first supply is made pursuant to the agreement; and

(2) for the modification or the expiry of an agreement, a time preceding the date of coming into force of the modification or the date of expiry, as applicable.

“350.60.8R1. For the purposes of section 350.60.8 of the Act, the prescribed manner for sending the information referred to in section 350.60.8R2 to the Minister is the manner set out in section 350.60.4R2.

“350.60.8R2. For the purposes of section 350.60.8 of the Act, the prescribed information to be sent to the Minister by the operator of an establishment providing restaurant services is the information required under subparagraphs 1, 3 to 6, 10, 15, 17, 19, 21, 29, 30, 40 to 43, 54 to 56, 72 to 75, 79 to 86 and 88 to 91 of the first paragraph of Schedule V.

For the purposes of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19 and 90 to 101 of the first paragraph of Schedule V.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, is deemed not to have been sent to the Minister.

“350.60.8R3. For the purposes of section 350.60.8 of the Act, the prescribed time for sending the information referred to in section 350.60.8R2 to the Minister is a time that precedes the time at which the supply referred to in section 350.60.8 of the Act is made.

“350.60.9R1. For the purposes of the first paragraph of section 350.60.9 of the Act, the prescribed manner for a person referred to in that section to print or send by a technological means a reproduction of an invoice or credit note, or a duplicate, for another purpose is to use the sales recording system within the meaning assigned to that expression by section 350.60.4R1.

“350.60.9R2. For the purposes of the first paragraph of section 350.60.9 of the Act, the prescribed information a reproduction or duplicate must contain is,

(1) for the reproduction of an invoice referred to in any of sections 350.60.4R8, 350.60.4R9 and 350.60.4R13, or a duplicate relating to such an invoice, the information relating to the invoice that is required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26, 32, 34 to 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule;

(2) for the reproduction of an invoice referred to in section 350.60.5R8, or a duplicate relating to such an invoice, the information relating to the invoice that is required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26, 32, 34 to 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule;

(3) for the reproduction of a credit note referred to in section 350.60.4R8, or a duplicate relating to such a note, the information relating to the credit note that is required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 32, 34, 35, 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule; and

(4) for the reproduction of a credit note referred to in section 350.60.5R8, or a duplicate relating to such a note, the information relating to the credit note that is required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 32, 34, 35, 37 and 43 of the first paragraph of Schedule VI and the information relating to the reproduction or duplicate that is required under subparagraphs 33, 34 and 38 to 42 of the first paragraph of that Schedule.

“350.60.9R3. For the purposes of the second paragraph of section 350.60.9 of the Act, the prescribed cases in respect of which another document may be provided to the recipient are the following:

(1) where the invoice referred to in subparagraph 2 of the first or second paragraph of section 350.60.4 of the Act or in subparagraph 2 of the first paragraph of section 350.60.5 of the Act has already been provided to the recipient, the other document merely completes the invoice and contains a reference to the invoice provided;

(2) where the purpose of the other document is to indicate payment of all or a part of the consideration for a supply before the invoice referred to in paragraph 1 has been provided to the recipient;

(3) where the other document is the original of a written agreement relating to the supply, or a copy of the agreement.

“350.60.10R1. The prescribed information to be contained in the report referred to in section 350.60.10 of the Act, which must be displayed or sent by a person referred to in section 350.60.4 or 350.60.5 of the Act or a copy of which must be provided by the person, is,

(1) for a person referred to in section 350.60.4 of the Act, the information required under subparagraphs 1, 3, 15, 16 and 45 to 50 of the first paragraph of Schedule VI; and

(2) for a person referred to in section 350.60.5 of the Act, the information required under subparagraphs 2, 3, 15, 16 and 45 to 50 of the first paragraph of Schedule VI.

Despite the first paragraph, the information required under subparagraphs *f* and *g* of subparagraph 46 of the first paragraph of Schedule VI need not be provided if, for a reason beyond the person’s control, the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, was unable to receive it at the time the document referred to in that subparagraph 46 was produced, in which case the missing information must be replaced by a mention that a communication problem has occurred.

“350.60.10R2. For the purposes of section 350.60.10 of the Act, the prescribed manner for sending the information referred to in section 350.60.10R3 to the Minister is the manner set out in section 350.60.4R2.

“350.60.10R3. For the purposes of section 350.60.10 of the Act, the prescribed information to be sent to the Minister by a person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, is,

(1) for a person referred to in section 350.60.4 of the Act, the information required under subparagraphs 2, 8, 12, 17, 19, 57 to 71, 81, 85, 86, 90 and 92 of the first paragraph of Schedule V; and

(2) for a person referred to in section 350.60.5 of the Act, the information required under subparagraphs 2, 8, 12, 18, 20, 57 to 71, 81, 85, 87, 90 and 92 of the first paragraph of Schedule V.

For the purposes of subparagraph 1 of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 17, 19, 90 to 96 and 99 to 101 of the first paragraph of Schedule V.

For the purposes of subparagraph 2 of the first paragraph, at the time the information is sent, the transaction header must contain the information required under subparagraphs 18, 20, 90 to 96 and 99 to 101 of the first paragraph of Schedule V.

For the purposes of this section, information that does not appear in the appropriate place in the sales recording system, within the meaning assigned to that expression by section 350.60.4R1, is deemed not to have been sent to the Minister.

“350.60.10R4. The prescribed time for sending the information referred to in section 350.60.10R3 to the Minister is,

(1) for the purposes of the first paragraph of section 350.60.10 of the Act, the time immediately following the time of receipt of the request made by the person authorized for that purpose by the Minister to send the prescribed information; and

(2) for the purposes of the second paragraph of section 350.60.10 of the Act, the time immediately following the time of receipt of the request made by the person authorized for that purpose by the Minister either to display the report referred to in that section or to provide the authorized person with a printed copy of it or to send it by a technological means.”.

3. The Regulation is amended by inserting the following after Schedule IV:

“SCHEDULE V

(ss. 350.60.4R3 to 350.60.4R5, 350.60.4R9 to 350.60.4R11, 350.60.4R13, 350.60.4R14, 350.60.5R3 to 350.60.5R5, 350.60.7R3, 350.60.8R2 and 350.60.10R3)

“INFORMATION TO BE SENT TO THE MINISTER

“The following information is prescribed information:

(1) mention that a transaction-type request is involved;

- (2) mention that a document-type request is involved;
- (3) mention that a current transaction is involved, if applicable;
- (4) mention that a batch of transactions recorded offline is involved, if applicable;
- (5) the sector abbreviation for the transaction;
- (6) the name of the establishment providing restaurant services under which the operator carries on business, which must, if the operator is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;
- (7) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises, correspond to the name recorded in the enterprise register;
- (8) the name of the person sending the information referred to in section 350.60.10R3 and that corresponds to the name entered in the user account;
- (9) the building number, street and postal code of the place where the person carries on business;
- (10) the building number and postal code of the establishment providing restaurant services, except in the case of a food truck;
- (11) the building number, street, city and postal code of the place where the person carries on business;
- (12) the address of the establishment providing restaurant services, except in the case of a food truck;
- (13) the person's telephone number;
- (14) the Québec business number assigned to the person under the Act respecting the legal publicity of enterprises;
- (15) the operator's mandatory billing file number;
- (16) the person's mandatory billing file number;
- (17) the registration number assigned to the operator pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);
- (18) the registration number assigned to the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act;
- (19) the registration number assigned to the operator pursuant to section 415 or 415.0.6 of the Act;
- (20) the registration number assigned to the person pursuant to section 415 or 415.0.6 of the Act;
- (21) the type of service offered;

(22) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied;

(b) the abbreviation of the subsector concerned for each food or beverage or for each property or service being supplied, or mention that the supply is made by the person referred to in section 350.60.5 of the Act;

(c) mention that foods or beverages are covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner, if that date is different from the date on which the agreement was entered into;

(d) mention that foods or beverages or property or services are supplied together for a lump sum, if applicable;

(e) mention that an admission fee or payment of another property or service gives entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(f) if applicable, mention that a discount is given in respect of the supply, and the value of the discount, expressed as a negative amount;

(g) if applicable, mention that service charges apply in respect of the supply, and the amount of the charges;

(h) if applicable, mention that delivery charges apply in respect of the supply, and the amount of the charges;

(i) mention that the amount paid or payable by the recipient in respect of each beverage includes the specific tax to be paid under section 487 of the Act in respect of the beverage, if applicable;

(j) mention that an original invoice containing information that was sent to the Minister has been cancelled, if applicable;

(k) the quantity of each food or beverage or of each property or service being supplied;

(l) the amount paid or payable by the recipient in respect of each food or beverage or of each property or service mentioned in subparagraph a or, if it is provided free of charge, mention to that effect;

(m) the total of the specific tax to be paid under section 487 of the Act in respect of the supply, if applicable, when the amount paid or payable by the recipient in respect of each beverage does not include that tax;

(n) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act apply in respect of the supply, if applicable;

(23) the value of the consideration paid or payable in respect of the supply;

(24) the total of the goods and services tax paid or payable in respect of the supply;

(25) the total of the tax paid or payable in respect of the supply;

(26) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(27) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 26;

(28) if applicable, the total of the amounts referred to in subparagraphs 26 and 27 or, if the amount referred to in subparagraph 27 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 26 exceeds the absolute value of the amount referred to in subparagraph 27;

(29) one of the following:

(a) the method of payment used by the recipient to pay the amount determined in subparagraph 28, if applicable, or in subparagraph 26;

(b) mention that the amount determined in subparagraph 28, if applicable, or in subparagraph 26 was charged to the recipient's account or was paid in part to the operator or the person, the balance being charged to the recipient's account, if applicable;

(c) the refund method used by the operator or the person to refund the amount determined in subparagraph 38, if applicable, or in subparagraph 36;

(d) mention that payment was not made;

(e) mention that no payment applies to the transaction;

(30) either

(a) mention that payment was made with the recipient's device using software supplied by the operator or the person; or

(b) mention that subparagraph a does not apply;

(31) the type of service offered in connection with the supply in respect of which an amount is adjusted, refunded or credited;

(32) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied and in respect of which an amount is adjusted, refunded or credited;

(b) the abbreviation of the subsector concerned for each food or beverage or for each property or service mentioned in subparagraph *a*, or mention that the supply was made by the person referred to in section 350.60.5 of the Act;

(c) mention that foods or beverages mentioned in subparagraph *a* were covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply became payable under the terms of the agreement or the date on which all the consideration became payable in that manner, if that date is different from the date on which the agreement was entered into;

(d) mention that foods or beverages or property or services mentioned in subparagraph *a* were supplied together for a lump sum, if applicable;

(e) mention that an admission fee or payment of another property or service mentioned in subparagraph *a* gave entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(f) if applicable, mention that a discount that was given in respect of the supply relates to a food or beverage or a property or service mentioned in subparagraph *a*, and the value of the discount;

(g) if applicable, mention that service charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(h) if applicable, mention that delivery charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(i) mention that the amount adjusted, refunded or credited in respect of each beverage includes the refunded amount of the specific tax to be paid under section 487 of the Act, if applicable;

(j) the quantity of each food or beverage or of each property or service mentioned in subparagraph *a*;

(k) the amount of the adjustment, refund or credit in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, expressed as a negative amount;

(l) the total refund amount of the specific tax to be paid under section 487 of the Act, if applicable, expressed as a negative amount, when the amount adjusted, refunded or credited in respect of each beverage does not include the refund amount of that tax;

(m) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act were applied in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, if applicable;

(33) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;

(34) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;

(35) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;

(36) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;

(37) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 36;

(38) if applicable, the total of the amounts referred to in subparagraphs 36 and 37;

(39) the following mentions in respect of the supply:

(*a*) a description of each food or beverage or of each property or service being supplied;

(*b*) the abbreviation of the subsector concerned for each food or beverage or for each property or service being supplied;

(*c*) mention that foods or beverages are covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual or approximate date of the supply;

iv. the actual or approximate number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner, if that date is different from the date on which the agreement was entered into;

(d) mention that foods or beverages or property or services are supplied together for a lump sum, if applicable;

(e) mention that an admission fee or payment of another property or service gives entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(f) if applicable, mention that a discount is given in respect of the supply and the value of the discount, expressed as a negative amount or, failing that, an estimate of the value;

(g) if applicable, mention that service charges apply in respect of the supply and the amount of the charges or, failing that, an estimate of the charges;

(h) if applicable, mention that delivery charges apply in respect of the supply and the amount of the charges or, failing that, an estimate of the charges;

(i) mention that the amount paid or payable by the recipient in respect of each beverage includes the specific tax to be paid under section 487 of the Act in respect of the beverage, if applicable;

(j) mention that an estimate containing information that was sent to the Minister has been cancelled, if applicable;

(k) the quantity of each food or beverage or of each property or service being supplied or, failing that, an estimate of the quantity;

(l) the amount paid or payable by the recipient in respect of each food or beverage or of each property or service mentioned in subparagraph *a* or, failing that, an estimate of the amount or, if the food or beverage or the property or service being supplied is provided free of charge, mention to that effect;

(m) the total of the specific tax to be paid under section 487 of the Act in respect of the supply, if applicable, when the amount relating to each beverage does not include that tax or, failing that, an estimate of the total;

(n) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act apply in respect of the supply, if applicable;

(40) the value of the consideration for the supply or, failing that, an estimate of the value;

(41) the total of the goods and services tax in respect of the supply or, failing that, an estimate of the total;

- (42) the total of the tax in respect of the supply or, failing that, an estimate of the total;
- (43) the total amount for the supply that consists of the tax, the goods and services tax and the value of the consideration for the supply or, failing that, an estimate of the total;
- (44) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 43 or, failing that, an estimate of the amount;
- (45) if applicable, the total of the amounts referred to in subparagraphs 43 and 44 or, if the amount referred to in subparagraph 44 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 43 exceeds the absolute value of the amount referred to in subparagraph 44;
- (46) mention that the request corresponds to an agreement referred to in section 350.60.7 of the Act;
- (47) mention that, as applicable in respect of an agreement, the entering into, modification or expiry of the agreement is involved;
- (48) the date of entering into or modification of the agreement, as applicable;
- (49) the date of coming into force of the agreement or of the modification, as applicable;
- (50) the date of expiry of the agreement, if applicable;
- (51) a description of the property or services ordinarily supplied by the person or the purpose of the agreement modification, as applicable;
- (52) the frequency at which the property or services referred to in subparagraph 51 are supplied by the person;
- (53) the time of day at which the property or services referred to in subparagraph 51 are supplied by the person;
- (54) a description of the property or services supplied by the person;
- (55) the unique reference number entered on the written agreement or, for a verbal agreement, the name of the person;
- (56) the date or dates of the supply of the property or service by the person;
- (57) mention that the request corresponds to the report referred to in section 350.60.10 of the Act;
- (58) the date, hour, minute and second appearing on the last document produced by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable;
- (59) the number identifying the transaction that appears on the document referred to in subparagraph 58;
- (60) the following information appearing on the document referred to in subparagraph 58, as applicable:

- (a) if the document is an invoice, the reproduction of an invoice or a duplicate relating to an invoice, the amount referred to in subparagraph 26; or
- (b) if the document is a credit note, the reproduction of a credit note or a duplicate relating to a credit note, the amount referred to in subparagraph 36;
- (61) mention of the year covered by the report;
- (62) the total number of transactions recorded by the sales recording system or systems used by the person referred to in subparagraph 8 in the period covered by the report;
- (63) the total number of transactions meeting the following conditions:
- (a) the transaction relates to a closing receipt, a corrected closing receipt, a credit note or a corrected credit note;
- (b) the transaction is conducted in operational mode;
- (c) the transaction does not correspond to a transaction referred to in subparagraph c or d of subparagraph 75;
- (d) the amount referred to in subparagraph 26 in the case of a closing receipt, or in subparagraph 36 in the case of a credit note, that relates to the transaction, is not equal to zero;
- (64) the total of the amounts referred to in subparagraphs 23 and 33, relating to the transactions referred to in subparagraph 63;
- (65) the total of the amounts referred to in subparagraphs 24 and 34, relating to the transactions referred to in subparagraph 63;
- (66) the total of the amounts referred to in subparagraphs 25 and 35, relating to the transactions referred to in subparagraph 63;
- (67) the total of the amounts referred to in subparagraphs 26 and 36, relating to the transactions referred to in subparagraph 63;
- (68) the total of the amounts referred to in subparagraphs 27 and 37, relating to the transactions referred to in subparagraph 63;
- (69) the total of the amounts referred to in subparagraphs 67 and 68 or, if the amount referred to in subparagraph 68 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 67 exceeds the absolute value of the amount referred to in subparagraph 68;
- (70) the date, hour, minute and second at which the person referred to in subparagraph 8 connected to the person's user account;
- (71) the date, hour, minute and second at which the report was produced;
- (72) the date, hour, minute and second at which the operator or the person sends the required information to the Minister;
- (73) the Coordinated Universal Time (UTC- including daylight saving or standard time indicator) relating to the information required under subparagraph 72;

(74) the number identifying the transaction and meeting the following conditions:

(a) it is composed solely of American Standard Code for Information Interchange (ASCII) characters;

(b) it is composed of 1 to 10 characters;

(c) the characters are codes among numbers 45, 46, 48 to 57, 65 to 90 and 97 to 122;

(d) at least one of the characters is a code number from 48 to 57, 65 to 90 or 97 to 122;

(e) it is not used more than once on the same day in relation to the same transaction;

(75) mention that the transaction corresponds, as applicable,

(a) to a reproduction;

(b) to a duplicate;

(c) to a cancelled transaction;

(d) to a transaction for which the recipient left without paying the amount determined in subparagraph 28, if applicable, or in subparagraph 26; or

(e) to an invoice or any other transaction not covered by any of subparagraphs *a* to *d*;

(76) mention that the transaction relates, as applicable,

(a) to an original invoice;

(b) to an estimate;

(c) to an agreement referred to in section 350.60.8 of the Act; or

(d) in any other case, to a closing receipt or a credit note;

(77) if the transaction executed by the operator corresponds to a reproduction or a duplicate, the following information:

(a) if the reproduction or duplicate relates to an invoice,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 21 to 30, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 86 and 88 to 91;

(b) if the reproduction or duplicate relates to a credit note,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 350.60.4R3 and the information that is required under subparagraphs 1, 5, 6, 10, 15, 17, 19, 29 to 38, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 86 and 88 to 91;

(78) if the transaction executed by the person corresponds to a reproduction or a duplicate, the following information:

(a) if the reproduction or duplicate relates to an invoice,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 22 to 30, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 85 and 87 to 91;

(b) if the reproduction or duplicate relates to a credit note,

i. the information relating to the initial transaction or, if that transaction has been modified, to the last transaction, that is referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 350.60.5R3 and the information that is required under subparagraphs 1, 5, 7, 10, 11, 16, 18 to 20, 29, 30, 32 to 38, 72 to 74, 76 and 80; and

ii. the information relating to the reproduction or duplicate that is required under subparagraphs 3, 4, 75, 79, 81 to 85 and 87 to 91;

(79) in respect of the document, either

(a) mention that it is printed or sent by a technological means, or is both printed and sent by such a means; or

(b) mention that it is not printed or sent by a technological means;

(80) mention that the transaction is conducted in operational mode or, in the case of a transaction conducted in connection with a fictitious supply relating to a training activity, in training mode;

(81) the version identifier, assigned by the developer, of the sales recording system used to record the transaction, that corresponds to the parent version update;

(82) the version identifier, assigned by the developer, of the parent version of the sales recording system used to record the transaction;

(83) the unique identifier, assigned by the Minister, of the version of the sales recording system used to record the transaction;

(84) the code assigned by the Minister at the time of certification of the sales recording system used to record the transaction;

(85) the digital fingerprint of the digital certificate issued by the Minister to the operator who produced the signature referred to in subparagraph 86 or to the person who produced the signature referred to in subparagraph 87, as applicable;

- (86) the digital signature of the operator in respect of the transaction or request, as applicable;
- (87) the digital signature of the person in respect of the transaction or request, as applicable;
- (88) the date, hour, minute and second of the time at which the digital signature referred to in subparagraph 86 or 87 is generated;
- (89) the digital signature of the operator or person in respect of the previous transaction;
- (90) the unique identifier, assigned by the Minister, of the sales recording system;
- (91) the unique identifier, assigned by the Minister, of the developer of the sales recording system;
- (92) the unique identifier, assigned by the Minister, of the device used;
- (93) the version identifier, assigned by the developer, of the sales recording system used to send the information to the Minister, that corresponds to the parent version update;
- (94) the version identifier, assigned by the developer, of the parent version of the sales recording system used to send the information to the Minister;
- (95) the unique identifier, assigned by the Minister, of the version of the sales recording system used to send the information to the Minister;
- (96) the code assigned by the Minister at the time of certification of the sales recording system used to send the information to the Minister;
- (97) the digital fingerprint of the digital certificate issued by the Minister to the operator or the person who produced the signature referred to in subparagraph 98;
- (98) the digital signature of the request heading generated by the operator or person signing in with the technological environment designed to receive information that must be sent to the Minister;
- (99) mention that the production environment is used to make the request;
- (100) mention that the test case number is “000.000”;
- (101) mention that the type of device that initialized the request is a sales recording system.

The description of each food or beverage to be provided under subparagraph *a* of subparagraphs 22, 32 and 39 of the first paragraph may be replaced by

- (1) mention that a buffet or salad bar is involved, or other similar mention, if food, a beverage or a combination of food and beverages is made available on a table by the operator for self-service by the recipient; or
- (2) mention that a fixed-price menu or a menu of the day is involved if it clearly refers to food, a beverage or a combination of food and beverages specified in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

The description of each beverage to be provided under subparagraph ii of subparagraph e of subparagraphs 22 and 32 of the first paragraph may be replaced by a mention that a drink, bottle or glass is involved, or other similar mention, if it refers to a beverage that is clearly described in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

“SCHEDULE VI

(ss. 350.60.4R5, 350.60.4R8, 350.60.4R9, 350.60.4R11 to 350.60.4R13, 350.60.4R14, 350.60.5R5, 350.60.5R8, 350.60.6R1, 350.60.9R2 and 350.60.10R1)

“INFORMATION AN INVOICE, CREDIT NOTE OR REPORT MUST CONTAIN

“The following information is prescribed information:

(1) the name of the establishment providing restaurant services under which the operator carries on business, which must, if the operator is a registrant within the meaning of the Act respecting the legal publicity of enterprises (chapter P-44.1), correspond to the name recorded in the enterprise register;

(2) the name under which the person carries on business, which must, if the person is a registrant within the meaning of the Act respecting the legal publicity of enterprises, correspond to the name recorded in the enterprise register;

(3) the address of the establishment providing restaurant services, except in the case of a food truck;

(4) the date, hour, minute and second at which the operator or the person sends the required information to the Minister;

(5) the date on which the credit note is issued, if the date differs from the date referred to in subparagraph 4;

(6) the date on which the invoice is prepared;

(7) the number identifying the relevant transaction;

(8) the unique invoice identification number;

(9) mention that the meal is ordered using a digital platform, if applicable;

(10) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied;

(b) mention that foods or beverages are covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply becomes payable under the terms of the agreement or the date on which all the consideration becomes payable in that manner, if that date is different from the date on which the agreement was entered into;

(c) mention that foods or beverages or property or services are supplied together for a lump sum, if applicable;

(d) mention that an admission fee or payment of another property or service gives entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(e) if applicable, mention that a discount is given in respect of the supply and the value of the discount, expressed as a negative amount;

(f) if applicable, mention that service charges apply in respect of the supply, and the amount of the charges;

(g) if applicable, mention that delivery charges apply in respect of the supply, and the amount of the charges;

(h) mention that the amount paid or payable by the recipient in respect of each beverage includes the specific tax to be paid under section 487 of the Act in respect of the beverage, if applicable;

(i) mention that an original invoice containing information that was sent to the Minister has been cancelled, if applicable;

(j) the quantity of each food or beverage or of each property or service being supplied;

(k) the amount paid or payable by the recipient in respect of each food or beverage or of each property or service mentioned in subparagraph a or, if it is provided free of charge, mention to that effect;

(l) the total of the specific tax to be paid under section 487 of the Act in respect of the supply, if applicable, when the amount paid or payable by the recipient in respect of each beverage does not include that tax;

(m) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the specific tax to be paid under section 487 of the Act apply in respect of the supply, if applicable;

(n) mention that the meal in respect of which an amount is adjusted, refunded or credited was ordered using a digital platform, if applicable;

(o) the following in respect of the supply:

(a) a description of each food or beverage or of each property or service being supplied and in respect of which an amount is adjusted, refunded or credited;

(b) mention that foods or beverages mentioned in subparagraph *a* were covered by an agreement referred to in section 360.60.4R9, if applicable, and the following information:

i. the purpose of the agreement;

ii. the reference number entered on the written agreement or, in the case of a verbal agreement, the name of the recipient;

iii. the actual date of the supply;

iv. the actual or agreed number of persons covered by the supply, as provided for in the agreement;

v. the date on which the last payment of the consideration for the supply became payable under the terms of the agreement or the date on which all the consideration became payable in that manner, if that date is different from the date on which the agreement was entered into;

(c) mention that foods or beverages or property or services mentioned in subparagraph *a* were supplied together for a lump sum, if applicable;

(d) mention that an admission fee or payment of another property or service mentioned in subparagraph *a* gave entitlement to one or more beverages, if applicable, and the following information:

i. the number of beverages included;

ii. a description of each beverage included;

(e) if applicable, mention that a discount that was given in respect of the supply relates to a food or beverage or a property or service mentioned in subparagraph *a*, and the value of the discount;

(f) if applicable, mention that service charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(g) if applicable, mention that delivery charges that were applied in respect of the supply are adjusted, refunded or credited, and the amount of the adjustment, refund or credit, expressed as a negative amount;

(h) mention that the amount adjusted, refunded or credited in respect of each beverage includes the refunded amount of the specific tax to be paid under section 487 of the Act, if applicable;

(i) the quantity of each food or beverage or of each property or service mentioned in subparagraph *a*;

(j) the amount of the adjustment, refund or credit in respect of each food or beverage or of each property or service mentioned in subparagraph *a*, expressed as a negative amount;

(k) the total refund amount of the specific tax to be paid under section 487 of the Act, if applicable, expressed as a negative amount, when the amount adjusted, refunded or credited in respect of each beverage does not include the refund amount of that tax;

(l) mention that the tax to be paid under the first paragraph of section 16 of the Act, the tax to be paid under subsection 1 of section 165 of the Excise Tax Act and the specific tax to be paid under section 487 of the Act was applied in respect of each food or beverage or of each property or service mentioned in subparagraph a, if applicable;

(13) the value of the consideration paid or payable in respect of the supply;

(14) the amount of the adjustment, refund or credit in respect of the supply, if applicable, expressed as a negative amount;

(15) the registration number assigned to the operator or the person pursuant to subsection 1 or 1.5 of section 241 of the Excise Tax Act;

(16) the registration number assigned to the operator or the person pursuant to section 415 or 415.0.6 of the Act;

(17) if applicable, either

(a) mention that no payment applies to the supply or no payment has been made; or

(b) mention of the method of payment used by the recipient to pay the amount determined in subparagraph 26, if applicable, or in subparagraph 24;

(18) the refund method used by the operator or the person to refund the amount determined in subparagraph 31, if applicable, or in subparagraph 29;

(19) the information to be provided under paragraph 3 of section 449R1;

(20) the total amount paid or payable for the supply;

(21) a transversal row of equal signs (=) immediately preceding the information required under subparagraphs 22 to 43;

(22) the total of the goods and services tax paid or payable in respect of the supply;

(23) the total of the tax paid or payable in respect of the supply;

(24) the total amount for the supply that consists of the tax paid or payable, the goods and services tax paid or payable and the value of the consideration paid or payable, in respect of the supply;

(25) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 24;

(26) if applicable, the total of the amounts referred to in subparagraphs 24 and 25 or, if the amount referred to in subparagraph 25 is negative, the amount that corresponds to the amount by which the amount referred to in subparagraph 24 exceeds the absolute value of the amount referred to in subparagraph 25;

- (27) the amount of the adjustment, refund or credit for the goods and services tax paid or payable, expressed as a negative amount;
- (28) the amount of the adjustment, refund or credit for the tax paid or payable, expressed as a negative amount;
- (29) the total amount of the adjustment, refund or credit, expressed as a negative amount, that consists of the amount of the adjustment, refund or credit for the tax paid or payable and for the goods and services tax paid or payable and the amount of the adjustment, refund or credit in respect of the supply;
- (30) if applicable, the positive or negative amount of an adjustment applicable on the amount referred to in subparagraph 29;
- (31) if applicable, the total of the amounts referred to in subparagraphs 29 and 30;
- (32) in the case of a fictitious supply relating to a training activity, mention that a training document is involved;
- (33) in the case of a reproduction or a duplicate, mention to that effect;
- (34) in the case of a fictitious supply relating to a training activity or of a duplicate, mention that the document must not be provided to a recipient;
- (35) one of the following, as applicable:
- (a) mention that an original invoice is involved;
 - (b) mention that a revised original invoice is involved;
 - (c) mention that a credit note is involved;
 - (d) mention that payment was received by the operator or the person;
 - (e) mention that the amount determined in subparagraph 26, if applicable, or in subparagraph 24 was charged to the recipient's account;
- (36) in the case of a revised original invoice, mention of the number of previously produced invoices it replaces;
- (37) in the case of a corrected closing receipt or a corrected credit note, mention to that effect;
- (38) in the case of a document that is both printed and sent by a technological means, mention on the document sent by such a means that an electronic copy is involved;
- (39) a two-dimensional QR barcode containing a hyperlink that must begin by "<https://qr.mev-web.ca?f=>", be followed by the following information which must appear concatenated in that order and, if the document is sent by a technological means, be followed by such a clickable hyperlink:
- (a) in the case of an invoice provided by the operator, the information under subparagraphs 85, 72, 24 to 26, 28, 17, 19, 75, 80, 86, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 1 of the first paragraph of section 350.60.4R3,

the first paragraph of section 350.60.4R10, subparagraph 2 of the third paragraph of that section 350.60.4R10 or subparagraph 1 of the second paragraph of section 350.60.4R13, as applicable;

(b) in the case of an invoice provided by the person, the information under subparagraphs 85, 72, 24 to 26, 28, 18, 20, 75, 80, 87, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 1 of the first paragraph of section 350.60.5R3;

(c) in the case of a credit note issued by the operator, the information under subparagraphs 85, 72, 34 to 36, 38, 17, 19, 75, 80, 86, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 2 of the first paragraph of section 350.60.4R3;

(d) in the case of a credit note issued by the person, the information under subparagraphs 85, 72, 34 to 36, 38, 18, 20, 75, 80, 87, 89 and 74 of the first paragraph of Schedule V that is required under subparagraph 2 of the first paragraph of section 350.60.5R3;

(40) the date, hour, minute and second of the time at which the Minister processes the information sent by the sales recording system and, if the Coordinated Universal Time (UTC) of the sales recording system does not correspond to -5 h, the mention "UTC -05:00";

(41) the number assigned by the Minister to the transaction;

(42) the unique identifier, assigned by the Minister, of the device used to produce the document;

(43) a transversal row of equal signs (=) immediately following the information required under subparagraphs 21 to 42;

(44) if the document corresponds to a reproduction, the following information:

(a) in the case of the reproduction of an invoice referred to in any of sections 350.60.4R8, 350.60.4R9 and 350.60.4R13, the information relating to the invoice that is required under subparagraphs 1, 3, 4, 7, 9, 10, 13, 15 to 17, 21 to 26, 35 to 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(b) in the case of the reproduction of an invoice referred to in section 350.60.5R8, the information relating to the invoice that is required under subparagraphs 2 to 4, 7, 10, 13, 15 to 17, 21 to 26, 35 to 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(c) in the case of the reproduction of a credit note referred to in section 350.60.4R8, the information relating to the credit note that is required under subparagraphs 1, 3 to 5, 7, 11, 12, 14 to 16, 18, 19, 21, 27 to 31, 35, 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(d) in the case of the reproduction of a credit note referred to in section 350.60.5R8, the information relating to the credit note that is required under subparagraphs 2 to 5, 7, 12, 14 to 16, 18, 19, 21, 27 to 31, 35, 37 and 43 and the information relating to the reproduction that is required under subparagraphs 33 and 38 to 42;

(45) the name of the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, who produces the report referred to in section 350.60.10 of the Act and that corresponds to the user account name;

(46) the mention “dernier document”, followed by the following information relating to the last document produced by the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable:

- (a) the number identifying the transaction and appearing on the last document;
- (b) either of the following appearing on the last document:
 - i. if the last document is an invoice, the reproduction of an invoice or a duplicate relating to an invoice, the amount referred to in subparagraph 24;
 - ii. if the last document is a credit note, the reproduction of a credit note or a duplicate relating to a credit note, the amount referred to in subparagraph 29;
- (c) mention that the last document was printed or sent by a technological means, or was both printed and sent by such a means;
- (d) if the last document was sent by a technological means, either the first four characters of the recipient’s email address followed by six asterisks (*), or six asterisks (*) followed by the last four digits of the recipient’s telephone number;
- (e) the date, hour, minute and second, appearing on the last document, at which the information referred to in subparagraph 1 of the first, second or fourth paragraph of section 350.60.4 of the Act or in subparagraph 1 of the first or second paragraph of section 350.60.5 of the Act, as applicable, was sent to the Minister;
- (f) the date, hour, minute and second at which the Minister processed the transaction relating to the last document;
- (g) the number assigned by the Minister to the transaction and appearing on the last document;

(47) the mention “sommaire des ventes”, followed by the following information relating to the sales summary of the person referred to in section 350.60.4 or 350.60.5 of the Act, as applicable, beginning on 1 January of the year:

- (a) mention of the year concerned;
- (b) the total number of transactions recorded by the sales recording system or systems used by the person referred to in subparagraph 45 in the year covered by the report;
- (c) the total number of transactions meeting the following conditions:
 - i. the transaction relates to a closing receipt, a corrected closing receipt, a credit note or a corrected credit note;
 - ii. the transaction is conducted in operational mode;
 - iii. the transaction does not correspond to a transaction referred to in subparagraph c or d of subparagraph 75 of the first paragraph of Schedule V;
 - iv. the amount referred to in subparagraph 26 of the first paragraph of Schedule V in the case of a closing receipt, or in subparagraph 36 of the first paragraph of that Schedule in the case of a credit note, that relates to the transaction, is not equal to zero;

(d) the amount determined in subparagraph 64 of the first paragraph of Schedule V;

(e) the amount determined in subparagraph 65 of the first paragraph of Schedule V;

(f) the amount determined in subparagraph 66 of the first paragraph of Schedule V;

(g) the amount determined in subparagraph 67 of the first paragraph of Schedule V;

(h) the amount determined in subparagraph 68 of the first paragraph of Schedule V;

(i) the amount determined in subparagraph 69 of the first paragraph of Schedule V;

(48) the mention “appareil”, followed by the following information relating to the device and the sales recording system used:

(a) the unique identifier, assigned by the Minister, of the device referred to in section 350.60.10 of the Act;

(b) the unique identifier, assigned by the Minister, of the sales recording system used;

(c) the version identifier, assigned by the developer, of the sales recording system that corresponds to the parent version update;

(49) the mention “dates”, followed by the following information relating to the production of the report:

(a) the date, hour, minute and second at which the person referred to in subparagraph 45 connected to the person’s user account;

(b) the date, hour, minute and second at which the report was produced;

(50) a two-dimensional QR barcode that must include the following information, which must appear concatenated in that order:

(a) the information required under subparagraphs 15, 16 and 45 and the information required under subparagraphs *a*, *b* and *e* of subparagraph 46, subparagraphs *a* to *i* of subparagraph 47, subparagraphs *a* to *c* of subparagraph 48 and subparagraphs *a* and *b* of subparagraph 49;

(b) the digital signature generated by the sales recording system in respect of the report;

(c) the digital fingerprint of the digital certificate issued by the Minister to the person who produced the signature referred to in subparagraph *b*.

The description of each food or beverage to be provided under subparagraph *a* of subparagraphs 10 and 12 of the first paragraph may be replaced by

(1) a mention that a buffet or salad bar is involved, or other similar mention, if food, a beverage or a combination of food and beverages is made available on a table by the operator for self-service by the recipient; or

(2) a mention that a fixed-price menu or a menu of the day is involved if it clearly refers to food, a beverage or a combination of food and beverages specified in a menu or other similar document, kept by the operator, that states the price payable on a specific date.

The description of each beverage to be provided under subparagraph ii of subparagraph d of subparagraphs 10 and 12 of the first paragraph may be replaced by a mention that a drink, bottle or glass is involved, or other similar mention, if it refers to a beverage that is clearly described in a menu or other similar document, kept by the operator, that states the price payable on a specific date.”.

4. This Regulation comes into force on 1 November 2023.

106485

Gouvernement du Québec

O.C. 1481-2023, 27 September 2023

Act respecting health services and social services
(chapter S-4.2)

Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector
(2023, chapter 8)

Use of personnel placement agencies' services and independent labour in the health and social services sector

Regulation respecting the use of personnel placement agencies' services and independent labour in the health and social services sector

WHEREAS, under the first paragraph of section 338.2 of the Act respecting health services and social services (chapter S-4.2), made by section 1 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (2023, chapter 8), a health and social services body may not call on a personnel placement agency's services or on independent labour, except to the extent prescribed by regulation of the Government;

WHEREAS, under the second paragraph of section 338.2 of the Act, the Government may, in particular,

— define what constitutes a personnel placement agency and independent labour;

— set the period during which a body may call on a personnel placement agency's services or on independent labour;

— establish a maximum hourly rate for any day of work performed by a member of a personnel placement agency's personnel or by independent labour for any position title or any job class the Government identifies and whose services correspond to the tasks of the personnel of a health and social services body;

— determine the obligations incumbent on a body, a personnel placement agency or independent labour;

— establish any other terms and conditions relating to the use of a personnel placement agency's services or independent labour;

— determine the administrative measures applicable if the provisions of a regulation made under that section are not complied with;

— identify, among the provisions of a regulation made under that section, those whose violation constitutes an offence and renders the offender liable to the fine provided for in section 531.4 of the Act respecting health services and social services, made by section 4 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector;

WHEREAS, under the third paragraph of section 338.2 of the Act respecting health services and social services, made by section 1 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector, the provisions of the regulation may vary depending on the categories of bodies, the sectors of activity of personnel placement agencies or of independent labour, the classes of personnel, the position titles, the health regions or the territories it determines;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) and the second paragraph of section 5 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector, a draft Regulation respecting the use of personnel placement agencies' services and independent labour in the health and social services sector was published in Part 2 of the *Gazette officielle du Québec* of 26 July 2023 with a notice that it could be made by the Government on the expiry of 20 days following that publication;

WHEREAS, under the second paragraph of section 5 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector, such a regulation is not subject to the requirement of section 17 of the Regulations Act as regards its date of coming into force;

WHEREAS it is expedient to make the Regulation with amendments;

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

THAT the Regulation respecting the use of personnel placement agencies' services and independent labour in the health and social services sector, attached to this Order in Council, be made.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Regulation respecting the use of personnel placement agencies' services and independent labour in the health and social services sector

Act respecting health services and social services (chapter S-4.2, s. 338.2, 1st par., 2nd par., subpars. 1, 2, 3, 4, 5, 6 and 7, and 3rd par.)

Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (2023, chapter 8)

DIVISION I OBJECT AND DEFINITIONS

1. This Regulation determines the terms and conditions applicable to the use of personnel placement agencies' services or independent labour by a health and social services body.

For the purposes of this Regulation,

"health and social services body" means a health and social services body referred to in the fourth paragraph of section 338.2 of the Act respecting health services and social services (chapter S-4.2), made by section 1 of the Act limiting the use of personnel placement agencies' services and independent labour in the health and social services sector (2003, chapter 8); (*organisme du secteur de la santé et des services sociaux*)

"independent labour" means a natural person who, under a service contract, provides services to a health and social services body; (*main-d'œuvre indépendante*)

"personnel placement agency" means a person, partnership or other entity that offers personnel leasing services to a health and social services body. (*agence de placement de personnel*)

The services provided by independent labour are covered by this Regulation if they include the leasing of personnel, where that personnel is the natural person who entered into a contract with the health and social services body.

The Canadian Red Cross Society is not a personnel placement agency within the meaning of this Regulation.

DIVISION II PERSONNEL PLACEMENT AGENCIES

2. A health and social services body may call on a personnel placement agency's services in a region referred to in one of the following paragraphs until the date prescribed therein:

(1) 20 October 2024 for the Capitale-Nationale, the Montréal, the Chaudière-Appalaches, the Laval and the Montérégie health regions;

(2) 19 October 2025 for the Saguenay–Lac-Saint-Jean, the Mauricie et Centre-du-Québec, the l'Estrie, the Lanaudière and the Laurentides health regions;

(3) 18 October 2026 for the Bas-Saint-Laurent, the Outaouais, the Abitibi-Témiscamingue, the Côte-Nord, the Nord-du-Québec, the Gaspésie–Îles-de-la-Madeleine and the Nunavik health regions.

3. The dates prescribed by section 2 do not apply to the following health and social services bodies:

(1) a family-type resource within the meaning of the Act respecting health services and social services (chapter S-4.2);

(2) an intermediate resource within the meaning of the Act respecting health services and social services that receives 15 users or fewer;

(3) a private seniors' residence referred to in section 346.0.1 of the Act respecting health services and social services that is operated from the operator's principal place of residence and has 15 rental units or fewer;

(4) a palliative care hospice that holds an accreditation granted by the Minister under section 457 of the Act respecting health services and social services;

(5) a religious institution that operates an infirmary or maintains a residential and long-term care facility to receive its members or followers;

(6) the Centre régional de santé et de services sociaux de la Baie-James;

(7) the Inuulitsivik Health Centre;

(8) the Ungava Tulattavik Health Centre;

(9) the Naskapi CLSC.

DIVISION III INDEPENDENT LABOUR

4. A public institution referred to in the Act respecting health services and social services (chapter S-4.2) or a private institution under agreement referred to in section 475 of that Act may use independent labour to fill a managerial position.

5. A health and social services body may call on the services of a pharmacist as independent labour.

Despite the first paragraph, a health and social services body in a health region referred to in paragraph 1 or 2 of section 2 may not call on such services beyond the date until which that body may call on a personnel placement agency's services, as prescribed by section 2.

The dates referred to in the second paragraph do not apply to a health and social services body referred to in paragraphs 1 to 5 of section 3, or to any health and social services body in the territories of the local services networks of Charlevoix, the Thetford region, Beauce, Les Etchemins, Montmagny-L'Islet, Granit, the Suroît region and Pierre-De Saurel.

DIVISION IV PROHIBITIONS

6. It is prohibited for personnel placement agencies to offer or provide the services of the following persons to a health and social services body:

(1) a person who is not bound to the personnel placement agency by a contract of employment;

(2) a person who is also employed by a health and social services body, a department or a government agency referred to in Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2);

(3) a person who receives a subsidy from a health and social services body, the Minister or a body under the responsibility of the Minister, or a person who has an employment relationship with the beneficiary of the subsidy;

(4) a person who, less than one year before, was employed by a health and social services body in the same health region, in a bordering health region or in a health region separated only by a watercourse or a body of water;

(5) a person who did not complete the training required for a position title provided for in the document entitled "Nomenclature des titres d'emploi, des libellés, des taux et des échelles de salaire du réseau de la santé et des services sociaux" tabled in the National Assembly on 15 December 2005 by the Minister of Health and Social Services as Paper No. 2575-20051215.

7. It is prohibited for personnel placement agencies to set up any non-competition covenant or agreement having similar effects, in particular by claiming penalties, compensation or indemnities, or through any retaliatory measure, against any person wishing to be hired by a body in the health and social services sector or from such a body.

DIVISION V REMUNERATION OF SERVICES

8. The hourly rate claimed for any provision of services performed by the personnel of a personnel placement agency for a service relating to a position title or a job subclass referred to in Schedule I may not exceed the amount provided for therein.

This section does not apply to services leased by a personnel placement agency at the Centre régional de santé et de services sociaux de la Baie-James, the Inuulitsivik Health Centre, the Ungava Tulattavik Health Centre and the Naskapi CLSC for services provided in the Côte-Nord, the Nord-du-Québec and the Nunavik health regions.

9. The rate paid for overtime hours performed by the personnel of a personnel placement agency that is not referred to in Schedule I may be increased by an amount equivalent to no more than 67% of the regular hourly wages paid by the agency.

10. Indemnities for travel and living expenses may be paid by the health and social services body to the personnel placement agency in accordance with Schedule II for services provided in a health region referred to in paragraph 3 of section 2.

Indemnities for travel expenses may be paid by the health and social services body to the personnel placement agency in accordance with Schedule II for services provided at a user's home.

11. No remuneration other than the remuneration provided for in sections 8 to 10 may be claimed from a health and social services body or paid to a personnel placement agency or to a pharmacist for services provided by a personnel placement agency or, except for the increase provided for in section 9, by a pharmacist as independent labour.

That prohibition extends to expenses of any kind, including those to open a record or to search for or obtain judicial records, as well as parking and meal expenses.

DIVISION VI SPECIAL OBLIGATIONS INCUMBENT ON PERSONNEL PLACEMENT AGENCIES, INDEPENDENT LABOUR AND HEALTH AND SOCIAL SERVICES BODIES

12. Every personnel placement agency must comply with the following obligations:

(1) provide the health and social services body a written service contract that includes the title of the service concerned, in conformity with the position titles and the job description provided for in the document entitled "Nomenclature des titres d'emploi, des libellés, des taux et des échelles de salaire du réseau de la santé et des services sociaux" if applicable, as well as the terms and conditions relating to remuneration in conformity with this Regulation;

(2) submit each month to the Minister the information relating to the services provided to a health and social services body, expressed in number of hours worked, in the fees charged by distinguishing those relating to overtime hours and the expenses charged, by position title and by facility if applicable;

(3) respond to any request made by the health and social services body or by the Minister, as applicable, concerning information and documents provided for in this Regulation that were transmitted to it;

(4) ensure that every personnel member whose services the personnel placement agency leases to a health and social services body is authorized to work in Canada and,

if the person is a member of a professional order, that the person holds a valid permit allowing him or her to engage in the relevant professional activities;

(5) ensure that every personnel member whose services the personnel placement agency leases to a health and social services body wears a visible identification card bearing the person's surname and given name, a recent photograph, the title of the position held and, if applicable, the name of the professional order of which the person is a member and his or her permit number allowing that person to engage in the relevant professional activities;

(6) hold a civil liability insurance contract in the amount of \$2,000,000 that covers bodily injury and property damage caused by personnel members whose services the personnel placement agency leases to a health and social services body, undertake to maintain such a contract in force for the entire duration of the services, and send the body a copy of the policy before entering into any personnel leasing contract;

(7) require every personnel member whose services the personnel placement agency intends to lease to a health and social services body to provide a declaration concerning any judicial record and to have that declaration verified by a Québec police force;

(8) declare to the health and social services body any judicial record or any refusal to receive from the personnel placement agency the services requested by such a body relating to a personnel member whose services the personnel placement agency intends to lease in connection with any duties likely to be entrusted to the personnel member within the body and undertake to notify the body of any change in connection with the declaration if the body accepted the services;

(9) require every personnel member whose services are leased to a health and social services body by the personnel placement agency to undertake to notify the agency of any change in connection with the information provided for in paragraph 7 and, if applicable, to notify the health and social services body;

(10) maintain a training, skills development and assessment program for personnel members whose services are leased to a health and social services body by the personnel placement agency;

(11) if applicable, notify the professional order concerned of any doubt as to the expertise of a personnel member whose services are leased to a health and social services body by the personnel placement agency, and of any breach of ethics reported to the agency;

(12) enclose, with every invoice that includes the fees increased in accordance with section 9 for a provision of work of over 40 hours performed during the same week by a personnel member whose services are leased to a health and social services body by the personnel placement agency, a declaration identifying the personnel member concerned, detailing the hours worked and indicating the regular hourly wages paid to the personnel member.

For the purposes of subparagraphs 7 and 8 of the first paragraph, “judicial records” means

(1) a conviction for a criminal offence committed in Canada or outside Canada, unless a pardon was obtained for that offence;

(2) a pending indictment for a criminal offence committed in Canada or outside Canada;

(3) a court order that remains against a person in Canada or outside Canada.

13. Every pharmacist who provides services as independent labour must comply with the following obligations:

(1) wear a visible identification card bearing the pharmacist’s surname and given name, a recent photograph, the title of pharmacist and his or her Ordre des pharmaciens du Québec permit number;

(2) provide the services on the premises of the health and social services body;

(3) hold, in addition to his or her professional liability insurance, a civil liability insurance contract in the amount of \$2,000,000 that covers bodily injury and property damage caused by the pharmacist, undertake to maintain such a contract in force for the entire duration of the services, and send the body a copy of the policy before entering into any service contract;

(4) declare to the health and social services body any judicial record within the meaning of the second paragraph of section 12 in connection with any duties likely to be entrusted to the pharmacist within the body, and undertake to notify the body of any change in connection with the declaration;

(5) respond to any request made by the health and social services body or by the Minister, as applicable, concerning information and documents provided for in this Regulation that were transmitted to it

14. Every health and social services body must comply with the following obligations:

(1) comply with and apply the job descriptions provided for in the document entitled “Nomenclature des titres d’emploi, des libellés, des taux et des échelles de salaire du réseau de la santé et des services sociaux” when using the services of personnel placement agencies for any of the position titles referred to in Schedule I;

(2) send the Minister, after each quarter of the calendar year, a list, by facility if applicable, of the personnel placement agencies that provided services to the Minister;

(3) send the Minister on a monthly basis an account of the services provided by pharmacists as independent labour, indicating the number of hours worked by distinguishing between overtime, if applicable, and the fees and expenses charged.

DIVISION VII ADMINISTRATIVE MEASURES

15. A violation of any provision of this Regulation may entail the following administrative measures, as the case may be:

(1) in the case of a personnel placement agency or a pharmacist as independent labour, a temporary or permanent prohibition from offering or providing services or a type of service to a health and social services body;

(2) in the case of a health and social services body, an obligation to submit to the Minister, within the time period indicated, a plan describing the measures implemented to ensure that the body complies with the provisions of this Regulation.

Where it is noted that a sum was paid in contravention of the provisions of this Regulation and that the personnel placement agency fails to reimburse it, the Minister may order that it be reimbursed within the period indicated by the Minister and provide that, failing such reimbursement within that period, a temporary prohibition from offering services will take effect and will be lifted only after the reimbursement of the amount owed or of an amount to the satisfaction of the Minister.

16. Before taking a measure referred to in section 15, the Minister must give personnel placement agencies, independent labour and health and social services bodies the written notice prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and grant them at least 10 days to present observations.

Within 30 days following the end of the period granted to present observations, the Minister must render a decision in writing, with reasons, and specify, if applicable, the date as of which the decision applies.

Immediately upon receipt of a decision informing them of a measure referred to in subparagraph 1 of the first paragraph, or the second paragraph, of section 15, personnel placement agencies and independent labour must notify every health and social services body with which they do business or that is specifically referred to in the decision; personnel placement agencies must also inform all employees assigned to such health and social services bodies of the date on which the measure takes effect and of the measure's duration, if applicable.

17. At the request of a personnel placement agency or independent labour, the Minister may lift the administrative measure if the Minister considers that the situation has been remedied or that new facts justify a different decision.

SCHEDULE I (Sections 8, 9 and 14)

MAXIMUM HOURLY RATES

Subclass	Position titles	Maximum hourly rate
11	Nurse	
	Nurse team leader	
	Nurse educator	
	Nurse (Institut Pinel)	\$71.87
	Assistant head nurse (AIC)	
	Assistant to the immediate superior (ASI)	
12	Outpost/northern clinic nurse	
	Nurse clinician	
	Nurse clinician (Institut Pinel)	
	Nurse clinician assistant head nurse	
	Nurse clinician assistant to the immediate superior	\$74.36
	Care counsellor nurse	
	Specialty nurse practitioner	
13	Nurse surgical first assistant	
	Clinical nurse specialist	
	Respiratory therapist	
	Technical coordinator (inhalation therapy)	\$80.00
	Clinical teacher (inhalation therapy)	
	Assistant head respiratory therapist	

Subclass	Position titles	Maximum hourly rate
15	Nursing assistant Nursing assistant – team leader	\$47.65
21	Beneficiary attendant (PAB) Attendant in a northern institution	\$41.96
22	Health and social services aide	\$41.41
24	Establishment guard	\$41.23
	Physiotherapy technologist	
	Medical imaging technologist in radiodiagnostics	
	Radiation oncology technologist	
	Medical imaging technician in nuclear medicine	
41	Specialized medical imaging technician or specialized medical imaging technologist	\$50.83
	Specialized ultrasound technician or specialized ultrasound technologist – independent practice	
	Specialized radiation oncology technologist	
	Medical technologist	
	Graduate medical laboratory technician	
42	Audiologist	\$71.40
	Dietician	\$65.62
	Occupational therapist	\$69.15
	Speech therapist	\$67.57
	Physiotherapist	\$70.84
	Social work technician	\$48.43
43	Specialized education technician	
	Educator	\$51.07
	Living unit or rehabilitation supervisor	
	Pastoral facilitator	\$65.71
	Psycho-educator	\$64.61
44	Psychologist	\$80.28
	Social worker	\$64.43
	Human relations officer	

The rates prescribed in this Schedule are increased for services performed in a health region provided for in paragraph 3 of section 2 of this Regulation:

- (1) by 35% until 19 October 2025;
- (2) by 20% from 20 October 2025 to 18 October 2026.

SCHEDULE II
(Section 10)**INDEMNITIES****Indemnities for travel and lodging indemnities that may be granted for services performed in a health region provided for in paragraph 3 of section 2 of this Regulation**

1. An indemnity equivalent to \$0.525 per kilometre travelled for the use of a motor vehicle, calculated according to the most direct road between the assigned place of work and the domicile of the user or, where a number of users are visited, according to the most direct route from the assigned place of work and all the domiciles of the users.

2. An indemnity representing the actual expenses incurred for travel by public transit, such as taxi, bus, train or airplane in economy class, if the cost of that travel is less than the cost of travel referred to in section 1 of this Schedule or for travel by airplane to a facility situated north of the 50th parallel or in the Îles-de-la-Madeleine.

3. An additional indemnity, equivalent to the hourly rate agreed on, multiplied by the travel time, for a maximum of 8 hours per trip.

4. An indemnity for lodging expenses of \$157 per day worked, to which is added the amount of the lodging tax, if applicable; the indemnity is reduced by 50% if the overnight stay is in a dwelling belonging to the personnel placement agency or leased by that agency under a lease of at least 6 months. The same applies if the dwelling belongs to or is leased by an enterprise or a person who exercises legal control over the agency.

The choice of the mode of transportation, the dates and the location of the overnight stay must be authorized by the health and social services body. The overnight stay may be authorized where a period of work is planned the next day or where that period ends too late to allow the personnel member of the personnel placement agency to return home.

Travel indemnities cannot be cumulated on a daily basis if they are higher than the lodging indemnity. In such cases, the lodging indemnity is paid even without an overnight stay, where work resumes the next day.

Travel indemnities that may be granted for a service dispensed at the domicile of a user

1. An indemnity equivalent to \$0.525 per kilometre travelled for the use of a motor vehicle, calculated according to the most direct road between the assigned place of work and the domicile of the user or, where a number of users are visited, according to the most direct route from the assigned place of work and all the domiciles of the users.

106492

Notice

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

Applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2024

Notice is hereby given that the Commission des normes, de l'équité, de la santé et de la sécurité du travail made the Regulation respecting the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2024, without amendment, at its sitting of 21 September 2023.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 1373 in the *Gazette officielle du Québec* of 28 June 2023 with a notice that it could be adopted by the Commission upon the expiry of 45 days following the publication of that notice.

JULIE CERANTOLA
*Secretary General, Commission des normes,
de l'équité, de la santé et de la sécurité du travail*

Regulation respecting the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits for 2024

Act respecting industrial accidents and occupational diseases
(chapter A-3.001, s. 454, par. 1, subparagraph. 16)

1. The purpose of this regulation is to determine the applicable percentages for the purposes of levying the assessment on employers personally liable for the payment of benefits to defray the costs for the administration of Chapter X of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) under Section 343 of said act.

2. The applicable percentages for employers under federal jurisdiction are:

(1) 25.2 % when the benefits are paid by the Commission;

(2) 22.3 % when the benefits are paid by the employer.

3. The applicable percentages for employers under provincial jurisdiction are:

(1) 44.9 % when the benefits are paid by the Commission;

(2) 42.0 % when the benefits are paid by the employer.

4. This regulation applies to the 2024 assessment year.

106462

Notice

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

Financing —Amendment

Notice is hereby given that the Commission des normes, de l'équité, de la santé et de la sécurité du travail made the Regulation to amend the Regulation respecting financing, without amendment, at its sitting of 21 September 2023.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 1374 in the *Gazette officielle du Québec* of 28 June 2023 with a notice that it could be adopted by the Commission upon the expiry of 45 days following the publication of that notice.

JULIE CERANTOLA
*Secretary General, Commission des normes,
de l'équité, de la santé et de la sécurité du travail*

Regulation to amend the Regulation respecting financing

Act respecting industrial accidents and occupational diseases
(chapter A-3.001, s. 454, 1st par., subpars. 4.4 to 10)

1. The Regulation respecting financing (chapter A-3.001, r. 7) is amended in section 99 by replacing “on the basis of the Commission’s financial statements” by “on 31 December of the assessment year in accordance with section 284 of the Act”.

2. Schedules 1, 2, 3, 4 and 7 are replaced by Schedules 1, 2, 3, 4 and 7 attached to this Regulation, respectively.

3. Schedules 5 and 6 are amended by replacing the words “, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission’s financial statements” wherever they appear by “of the employment injuries for the assessment year established on 31 December of the assessment year in accordance with section 284 of the Act”.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*. However, section 2 applies to the 2024 assessment year.

SCHEDULE 1
(ss. 4, 5, 20, 37, 45 and 53)

CLASSIFICATION UNITS, RATES OF ASSESSMENT AND EXPERIENCE RATIOS FOR
THE YEAR 2024

Special classification rules

1. The Commission does not take into account the condition stated in subparagraph 3 of the first paragraph of section 9 for the purpose of classifying an employer in more than one of the units 80030 to 80250.
2. An employer who meets the conditions set out in Title IV of Book II allowing it to be classified in unit 90020 and unit 80020 is classified in the latter unit.
3. An employer who does not meet the conditions set out in sections 11 and 12 is classified in unit 90020 if at least one of the employer's workers carries out a task covered by that unit during the assessment year, if the employer is classified in at least one unit that expressly provides for classification in that exceptional unit and if the employer meets the conditions set out in one of the following paragraphs:
 - (1) the aggregate of the insurable wages of the employer's workers declared for the year prior to the year preceding the assessment year in respect of units giving entitlement to unit 80020 and of the insurable wages declared for that year in respect of units giving entitlement to unit 90020 is equal to or greater than 45% of the insurable wages of the employer's workers for that year;
 - (2) the employer employed no worker during the year prior to the year preceding the assessment year and is classified only in units giving entitlement to unit 80020 and in units giving entitlement to unit 90020 for the assessment year;
 - (3) the employer was classified in one of the exceptional units 80020 or 90020 for the year preceding the assessment year and the aggregate of the insurable wages of the employer's workers declared for the year prior to the year preceding the assessment year in respect of units giving entitlement to unit 80020 and of the insurable wages declared for that year in respect of units giving entitlement to unit 90020 is equal to or greater than 40% of the insurable wages of the employer's workers for that year.

The insurable wages of an auxiliary worker must be excluded when calculating percentages under this section. In addition, the amount of protection enjoyed pursuant to section

18 of the Act by an employer or an executive officer of the employer who, in addition to sitting on the board of directors, performs work for the employer is considered to be insurable wages declared for the unit that corresponds to the activities in which the person is involved.

4. The Commission does not take into account the classification of an employer in unit 65150 or the wages declared in respect of that unit for the purpose of determining an employer's entitlement to an exceptional unit pursuant to sections 11 and 12 and sections 2 and 3 of these Special classification rules.

5. An employer classified in a unit that covers the manufacture of goods cannot be classified in a unit that covers the trade in those goods or in goods that the employer does not manufacture unless the employer operates at least one store located elsewhere than on the production site of the goods the employer manufactures.

6. An employer who hires out the services of the workers it employs is classified, for that activity, in the units that cover the activities of the workers concerned where the hiring out is not expressly covered by a classification unit.

Special rules for declaring wages

1. The second paragraph of section 24 does not apply to an employer for the purpose of declaring the insurable wages paid during the preceding calendar year to a worker who, without being an auxiliary worker, participated in several activities covered by more than one of units 80030 to 80250.

2. The Commission does not take into account the insurable wages declared with respect to unit 65150 for the purpose of apportioning the wages of an auxiliary worker pursuant to paragraph 3 of section 26.

3. An employer classified in both a unit that covers the manufacture of goods and in a unit that covers the trade in such goods, or in goods that the employer does not manufacture, must declare the wages of a worker who works in that trade with respect to the unit that covers the manufacture of the goods, except if the worker works in the trade in a store that the employer operates elsewhere than on the production site of the goods that the employer manufactures. The employer must declare the wages of the worker who works in that trade in that store with respect to the unit that covers the trade in the goods.

Sectors

1. In accordance with section 297 of the Act, the classification units are grouped in sectors.

2. The primary sector comprises units 10110 to 14030.

3. The manufacture sector comprises units 15010 to 36350, including exceptional unit 34410.

4. The transportation and storage sector comprises units 55010 to 55090.

5. The service sector comprises units 54010 to 54440, 57010 to 77040 and exceptional units 90010 and 90020.

6. The construction sector comprises units 80020 to 80250.

Classification units, rates of assessment and experience ratios for the year 2024

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio	
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
10110	Breeding of cattle; operating a dairy cattle herd; breeding of horses; horse boarding or dressage service; operating a riding centre, a horse school or a racing stable; operating a farm animal auction site; breeding of domestic animals	2.82	2.55	0.2386	0.2197	0.1776	0.9641	0.9641	0.9641

This unit refers to:

- . the breeding of cattle;
- . the operation of a dairy cattle herd;
- . the breeding of horses;
- . horse boarding or dressage service;
- . the operation of a riding centre, a horse school or a racing stable;
- . the operation of a farm animal auction site;
- . the breeding of domestic animals such as dogs, cats, budgies or parrots.

This unit also refers to:

- . the breeding of buffaloes;
- . the breeding of cervidae such as deer or wapitis;
- . the breeding of ostriches, emus or rheas;
- . the production of ostrich, emu or rhea eggs;
- . the breeding of wild boars;
- . the breeding of llamas or alpacas;
- . the breeding of yaks;
- . the breeding of animals referred to in this unit for reproduction or insemination;
- . the production of pregnant mare's urine;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
.	horse-drawn carriage, horseback riding, sleigh or dog-sled transportation or ride service;								
.	hoof trimming service;								
.	domestic animal training or boarding service;								
.	animal protection or animal pound service;								
.	services related to the breeding activities referred to in this unit such as milking cows or feeding animals.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
	.								
	the artificial insemination of animals.								
	An employer carrying out at the same time an activity included in this unit and maple syrup production may not also be in unit 10150 except where at least one employee carries out duties solely related to the maple syrup activity.								
	An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.								
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
10120	Breeding of pigs; breeding of sheep; breeding of goats the farm on activities referred to under these units with respect to this unit.	3.56	3.28	0.2695	0.2578	0.2050	1.1602 1.1602 1.1602

This unit refers to:

- . the breeding of pigs;
- . the breeding of sheep;
- . the breeding of goats.

This unit also refers to:

- . the breeding of animals referred to under this unit for reproduction or insemination;
- . pig weighing service;
- . sheep shearing service;
- . the services related to breeding activities referred to in this unit such as feeding animals.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the artificial insemination of animals.

An employer who both operates a dairy cow herd or breeds animals referred to under 10110 and carries out an activity referred to under this unit cannot be classified in this unit for this activity unless at least one of his workers only performs tasks related to the activities referred to

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	under these units. In the opposite case, he is classified in unit 10110 for all of these activities.						
	An employer carrying out at the same time an activity included in this unit and maple syrup production may not also be in unit 10150 except where at least one employee carries out duties solely related to the maple syrup activity.						
	An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.						
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.						
10130	Breeding of poultry; production of poultry or game bird eggs; operating a hatchery; poultry capture and caging service; candling and classification of eggs; breeding of rabbits; fish-farming; beekeeping	2.49	2.23	0.2310	0.2472	0.1732	0.9551
	This unit refers to:						
	· the breeding of poultry;						
	· the production of poultry or game bird eggs;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> . the operation of a hatchery; . poultry capture and caging service; . the candling and classification of eggs; . the breeding of rabbits; . fish-farming; . beekeeping. 						

This unit also refers to:

- . the breeding of small furbearing animals such as mink, muskrats, chinchillas or foxes;
- . the breeding of small laboratory animals such as mice or rats;
- . the breeding of small game birds such as pheasants, quails or guinea-fowl;
- . the breeding of earthworms and the production or earthworm manure;
- . the breeding of snails;
- . the breeding of insects such as crickets;
- . the breeding of frogs;
- . the services related to the breeding activities referred to in this unit such as feeding animals.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the artificial insemination of animals;
- . honey processing.

An employer classified in this unit cannot also be classified in units

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
15030, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.			2.15	1.90	0.1672	0.1821	0.1524	0.6740
10140	Growing of cereal crops; growing of seeds or legumes; growing of forage crop plants; growing of fruit, vegetables or fine herbs in fields; growing of mushrooms; growing of sod; growing of tobacco; harvesting of peat								0.6740

This unit refers to:

- . the growing of cereal crops such as corn, oats, barley or wheat;
- . the growing of seeds or legumes such as canola, sunflower, soya, beans or dried peas;
- . the growing of forage crop plants such as alfalfa, millet or clover;
- . the growing of fruit in fields such as strawberries, blueberries, cranberries or raspberries;
- . the growing of vegetables in fields such as potatoes, cabbages, carrots, cucumbers, onions or lettuce;
- . the growing of fine herbs in fields;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	<ul style="list-style-type: none"> . the growing of mushrooms; . the growing of sod; . the growing of tobacco; . the harvesting of peat. 						

This unit also refers to:

- . the growing in a greenhouse of fruit, vegetable or fine herb plants intended for transplantation by the employer in his fields;
- . the activities related to the fermentation of compost in a field;
- . the picking on wild land of plants such as fiddleheads, mushrooms, yew branches or algae;
- . the collecting of softshell clams;
- . services related to growing such as:
 - . ploughing;
 - . the planting of seeds;
 - . the spreading of manure;
 - . the spreading of pesticides;
 - . combine harvesting;
 - . the harvesting of crops.

This unit does not refer to:

- . compost material removal service.

An employer classified in this unit cannot also be classified in units 15030 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.								
10150	Growing of fruit, vegetables or fine herbs in a greenhouse; growing of ornamental plants; growing of trees or shrubs; operating an orchard; maple growing	2.19	1.94	0.2050	0.2110	0.1631	0.8871	0.8871	0.8871

This unit refers to:

- . the growing of fruit, vegetables or fine herbs in a greenhouse;
- . the growing of ornamental plants such as foliage plants or flowers;
- . the growing of trees or shrubs;
- . the operation of an apple, pear, plum or cherry orchard;
- . maple growing.

This unit also refers to:

- . the growing of reforestation plants;
- . the growing of grapes.

This unit also refers to the following activity when done by the workers of an employer as part of maple growing:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio					
				2020	2021	2022	2019				
							2021				
11110	the transformation of maple sap into products such as: · butter; · syrup; · sugar; · toffee.			3.59	3.30	0.1559	0.1182	0.1302	1.0891	1.0891	1.0891

An employer classified in this unit cannot also be classified in units 15040 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.

An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.

This unit refers to :
· deep-sea fishing;
· mid-shore fishing;
· coastal fishing;
· freshwater fishing.

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	This unit also refers to :							
	<ul style="list-style-type: none"> . fishing while diving; . seal hunting; . the harvesting of marine algae by boat; . the breeding of fish, mussels, scallops or clams in a lagoon or at sea; . the processing of fish or seafood on a boat. 							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	<ul style="list-style-type: none"> . the installation and inspection of nets and anchor cables performed while underwater diving. 							
13110	Operating a ferrous metal mine		1.57	1.34	0.1489	0.1279	0.1256	0.4230
	This unit refers to :							
	<ul style="list-style-type: none"> . the operation of a ferrous metal mine. 							
	This unit also refers to :							
	<ul style="list-style-type: none"> . the pelletization of iron ore; . the concentration of ores referred to under this unit. 							
	This unit does not refer to :							
	<ul style="list-style-type: none"> . the refining or primary production of metals. 							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	2.75	2.48	0.1678	0.1267	0.0911	0.8749
	This unit refers to :						0.8749
	<ul style="list-style-type: none"> . the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum; . the operation of the following mineral mines : <ul style="list-style-type: none"> . salt; . diamonds. 						
	This unit also refers to :						
	<ul style="list-style-type: none"> . the concentration of the ores referred to under this unit. 						
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :						
	<ul style="list-style-type: none"> . the production of gold or silver bullion. 						
	This unit does not refer to :						
	<ul style="list-style-type: none"> . the melting and refining of non-ferrous metals. 						
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	3.08	2.81	0.2213	0.2044	0.1749	0.7532
	This unit refers to :						0.7532
	<ul style="list-style-type: none"> . the operation of a crushed or freestone quarry for such 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	materials as limestone, shale, granite or slate;								
	the operation of a sandpit or a gravel pit;								
	the operation of an industrial or structural mineral mine for such substances as talc, quartz, perlite, vermiculite or mica.								
	This unit also refers to :								
	clay quarries;								
	the crushing and grinding of stone;								
	the crushing of carbon;								
	the manufacture of agricultural limestone.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								
	drilling and blasting work.								
	This unit does not refer to :								
	the manufacture of freestone products.								
13150	Core drilling for ore prospecting	3.77	3.47	0.1613	0.1883	0.1717	1.1394	1.1394	1.1394
	This unit refers to core drilling for ore prospecting when carried out by an employer other than the operator of the mine.								

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore		2.07	1.82	0.1612	0.1241	0.0807	0.5997
	This unit refers to :							0.5997
	· the sinking of mine shafts.							
	This unit refers to the following activities when carried out by an employer other than the operator of the mine :							
	· drilling declines, drilling mining roads or raising;							
	· drifting ore.							
	This unit also refers to :							
	· drilling oil or natural gas wells.							
14010	Forestry operations		3.74	3.45	0.2300	0.2449	0.1540	1.1457
	This unit refers to :							
	· harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes;							
	· processing in the forest including stripping, topping and cutting; making wood chips in the forest;							
	· loading of wood in the forest;							
	· thinning with collection of trees for commercial purposes.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	This unit also refers to :								
	<ul style="list-style-type: none"> - trading in firewood when the employer also harvests, cuts or splits this wood. 								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								
	<ul style="list-style-type: none"> - the forestry road work; - the construction of a logging camp. 								
	This unit does not refer to :								
	<ul style="list-style-type: none"> - timber scaling; - the marking of trees in forest; - forest inventory. 								
	An employer classified under this unit can also be classified under the exceptional units 34410, 90010 and 90020.								
14020	Forestry development	4.53	4.22	0.4177	0.4418	0.4576	1.7865	1.7865	1.7865
	This unit refers to :								
	<ul style="list-style-type: none"> - preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides; - planting and seeding of trees in the forest; - mechanical or chemical clearing of a plantation in the forest; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio			
				2020	2021	2022	2019		
	<ul style="list-style-type: none"> . thinning without collection of trees for commercial purposes; . development of a blueberry field; . control of vegetation in rights-of-way of energy transmission networks; . protection against forest fires by firefighters. 								
14030	<p>This unit also refers to :</p> <ul style="list-style-type: none"> . line cutting. <p>This unit does not refer to :</p> <ul style="list-style-type: none"> . development of a blueberry field by the person who operates it; . harvesting wood material in the development of a blueberry field; . the marking of trees in forest; . forest inventory. <p>An employer classified under this unit can also be classified under the exceptional units 34410, 90010 and 90020.</p>	9.09	8.64	0.6986	0.7295	0.5481	3.1497	3.1497	3.1497

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
							2020
15010	chipping outside the forest; tree and shrub surgery; bracing work.			3.55	3.27	0.4905	0.5166

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :

- fighting of diseases and insects affecting trees and shrubs;
- fertilization and treatment of trees and shrubs;
- planting and transplanting of trees and shrubs.

An employer classified under this unit can also be classified under the exceptional units 34410, 90010 and 90020.

This unit refers to:

- the slaughtering of animals;
- meat cutting service;
- the butchering of meat.

This unit also refers to:

- the tanning or packing of pelts or furs;
- meat wholesaling in a building where meat cutting or butchering also takes place.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:					2021
	<ul style="list-style-type: none"> . the processing of animal by-products other than for human consumption such as: <ul style="list-style-type: none"> . fat; . bones; . feathers; . blood; . entrails. 				2021	
	Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.					
	This unit does not refer to:					
	<ul style="list-style-type: none"> . the breeding of animals; . the dyeing of leather or fur. 					
	An employer who does in the same building both animal slaughtering and butchering and an activity referred to under 15020 is classified in this unit for these activities.					
15020	Manufacturing luncheon meats; meat, fish or seafood processing; manufacturing ready-made dishes	2.80	2.53	0.3088	0.3384	0.2416
	This unit refers to:					
	<ul style="list-style-type: none"> . the manufacture of luncheon meat such as: 					

This unit also refers to:

- the manufacture of sushi;
 - the manufacture of sausages;
 - the preparation of natural casings for delicatessen purposes;
 - the manufacture of country-style pâtés, cretons, terrines or other similar products;
 - the processing of animal fats for human consumption;
 - fish wholesaling in a building where cutting is also done.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						2021
	<ul style="list-style-type: none"> . the manufacture of soups; . the manufacture of sauces for pasta or pizzas; . the manufacture of bread or pizza dough. 						2021
	Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.						2021
	This unit does not refer to:						2021
	<ul style="list-style-type: none"> . the operation of a butcher shop; . the operation of a fish market; . the activities referred to under units 68010 and 68020. 						2021
	An employer who engages in both fishing and fish or seafood processing is classified, for this processing, in this unit, if at least one of his workers only performs tasks related to this processing elsewhere than on a boat. This employer shall state the wages of an employee who performs tasks related to this processing on a boat with respect to unit 11110.						2021
15030	Manufacturing food for animals; mixing or processing of grains	2.30	2.05	0.1983	0.1800	0.1431	0.7553
	This unit refers to:						2021
	<ul style="list-style-type: none"> . the manufacture of food for animals; . the mixing or processing of grains by operations such as: 						2021

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2020

- . sieving;
- . milling;
- . cleaning;
- . drying.

This unit also refers to:

- . the processing of animal by-products other than for human consumption such as :
 - . fat;
 - . bones;
 - . feathers;
 - . blood;
 - . entrails;
 - . disposal.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of nursing feed for young animals.

This unit does not refer to:

- . the growing of grains;
- . the manufacture of vitamins and minerals for animals.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
15040	Manufacturing beverages, whether alcoholic or non-alcoholic; manufacturing fruit or vegetable juice	1.57	1.34	0.1794	0.11989	0.1594	0.5595	0.5595

This unit refers to:

- . the manufacture of beverages, whether alcoholic or non-alcoholic;
 - . the manufacture of fruit or vegetable juice.
- This unit also refers to:
- . the manufacture of natural ice;
 - . the manufacture of frozen sticks or lollipops made from beverages or fruit juice;
 - . the treatment and bottling of water;
 - . liquid food product packaging service;
 - . the manufacture of fruit or vegetable juice concentrates;
 - . the manufacture of beverage concentrates, whether alcoholic or non-alcoholic;
 - . the manufacture of beer yeasts;
 - . the manufacture of vinegar.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of syrup for beverages;
- . the manufacture of beverages, frozen sticks or lollipops made from fruit juice and dairy products;
- . the manufacture of flavour crystals;

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
15050	Preparation of fruit or vegetables; manufacturing munchies	.	2.74	2.48	0.2318	0.2736	0.2271	0.9396

This unit does not refer to:

- . . . the trade in or rental of water coolers.
- . . . growing;
- . . . bee-keeping,

This unit refers to:

- . . . the preparation of fruit or vegetables by operations such as:
 - . . . freezing;
 - . . . cutting;
 - . . . dehydration;
 - . . . maceration;
 - . . . mixing;
 - . . . canning;
- . . . the manufacture of munchies such as:
 - . . . cheese-flavoured sticks;
 - . . . pretzels;
 - . . . chips;
 - . . . corn chips;
 - . . . rice cakes;
 - . . . popcorn.

This unit also refers to:

- . . . the manufacture of fruit- or vegetable-based products such as:
 - . . . compotes;

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

the manufacture of fruit- or vegetable-based aromas or colorants.

This unit does not refer to:

the growing of fruit or vegetables;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
15060	Manufacturing pastry products; manufacturing bakery products; manufacturing flour; manufacturing confectionery products	2.31	2.06	0.2162	0.2260	0.1848	0.8712

This unit refers to:

- . the manufacture of ready-made dishes;
- . the roasting of soya beans;
- . the manufacture of soya flour;
- . the manufacture of soya margarine;
- . the manufacture of soya oil.

- . the manufacture of pastry products such as:
 - . donuts;
 - . cookies;
 - . brioches;
 - . croissants;
 - . cakes;
 - . pies;
- . the manufacture of bakery products such as:
 - . bagels;
 - . bread rusk;
 - . bread crumbs;
 - . bread;
- . the manufacture of flour for human consumption;
- . the manufacture of confectionery products such as:
 - . cocoa butter;
 - . candies;
 - . chocolate;
 - . chewing gum;
 - . honey products.

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
This unit also refers to:								
	<ul style="list-style-type: none"> · the manufacture of maple products such as: <ul style="list-style-type: none"> · butter; · syrup; · sugar; · toffee; · the processing of honey; · the manufacture of sugar; · the manufacturers of syrups for beverages such as: <ul style="list-style-type: none"> · pop; · slushes; · the manufacture of flavour crystals; · the manufacture of pasta; · the manufacture of ready-to-eat cereals; · the manufacture of dough for pastry or bakery products; · the preparation of flour-based mixes for products such as: <ul style="list-style-type: none"> · cookies; · pancakes; · cakes; · muffins; · the manufacture of granola bars or dietetic food in bars or in powder. 							

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the retail trade in ready-cooked meals.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	Retail trade refers to mainly selling goods to consumers for personal or home use.								
This unit does not refer to:									
<ul style="list-style-type: none"> . bee-keeping; . maple growing; . the manufacture of beverages, whether alcoholic or non-alcoholic; . the manufacture of ready-cooked meals. 									
An employer classified in this unit cannot also be classified in units 68010 and 68020 except when at least one of his workers only performs tasks related to the activities referred to under these units.									
15070	Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacturing herbal teas; roasting of nuts, almonds or legumes	2.11	1.86	0.2008	0.2081	0.1808	0.8459	0.8459	0.8459
This unit refers to:									
<ul style="list-style-type: none"> . the processing of coffee by operations such as <ul style="list-style-type: none"> . the extraction of caffeine; . mixing; . grinding; . roasting; . the processing of tea, spices, seasonings or fine herbs by operations such as: <ul style="list-style-type: none"> . grinding; . mixing; . drying; 									

Unit Number	Unit Title		General Rate		Special Rate		First-level experience ratio		Second-level experience ratio	
			2020	2021	2020	2021	2022	2022	2019	2020
	<ul style="list-style-type: none"> - the manufacture of herbal teas, whether or not for therapeutic purposes; - the roasting of nuts, almonds or legumes. <p>This unit also refers to:</p> <ul style="list-style-type: none"> - the manufacture of malt; - the manufacture of peanut butter; - the manufacture of margarine; - the manufacture of vegetable oil and fat; - the manufacture of yeast; - the manufacture of condiments such as: <ul style="list-style-type: none"> - mayonnaise; - mustard; - marinade sauce; - horseradish sauce; - salad dressings; - the manufacture of sauces for pasta or pizza; - the manufacture of bases for soups or sauces; - the manufacture of sauces such as: <ul style="list-style-type: none"> - barbecue sauces; - fondue sauces; - sauces for raw vegetables; - the manufacture of soups; - the manufacture of broths or consommés; - the preparation of mixtures for seasoned food products or intended to season food products such as: <ul style="list-style-type: none"> - pasta; - rice; - potatoes. 									

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
	This unit does not refer to:							

- . growing.

An employer who in the same building both engages in the manufacture of vinegar or the dehydration of fruits or vegetables and carries out an activity referred to in this unit is classified in this unit for these activities.

Unit Number	Unit Title	General Rate	Special Rate	2020	2021	2022	2019	2020	2021
15080	Processing of milk; manufacturing dairy products	1.32	1.10	0.1562	0.1883	0.1465	0.4377	0.4377	0.4377

This unit refers to:

- . the processing of milk;
- . the manufacture of dairy products such as:
 - . frozen stick or lollipops;
 - . butter;
 - . milk beverages;
 - . cream;
 - . ice cream;
 - . cheese;
 - . yogurt.

This unit also refers to:

- . the manufacture of beverages, frozen sticks or lollipops made from fruit juice and dairy products;
- . the manufacture of sorbets.

This unit also refers to the following activity when done by the workers

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	· the manufacture of margarine.						
	This unit does not refer to:						
	· the breeding of animals;						
	· the activities referred to under units 68010 and 68020.						
16010	Manufacturing rubber tires; vulcanizing rubber tires	2.11	1.86	0.2305	0.3507	0.2043	0.8285
	This unit refers to:						
	· the manufacture of rubber tires;						
	· the vulcanization of rubber tires.						
	This unit does not refer to:						
	· the installation of tires.						
16020	Manufacturing rubber products	1.98	1.74	0.2748	0.1731	0.1921	0.6685
	This unit refers to:						
	· the manufacture of rubber products.						
	This unit also refers to:						
	· the composition of rubber;						

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
					2020	2021	2022	2019	2020	2021
.	the application in the workshop of a rubber coating to products such as rolls, tanks or other industrial or commercial parts.									
	This unit does not refer to:									
	the manufacture of stitched rubber clothing;									
	the stripping of tires or other recyclable materials;									
	the sorting of recyclable materials or objects;									
	the installation of manufactured products.									
16040	Manufacturing plastic products		2.01	1.76	0.22206	0.2469	0.1854	0.8127	0.8127	0.8127
	This unit refers to:									
	the manufacture of plastic products.									
	This unit also refers to:									
	the manufacture of reinforced plastic products when the employer does not reinforce the plastic;									
	the manufacture of plastic bags when the employer manufactures plastic film;									
	the manufacture of synthetic marble products;									
	the manufacture of expanded resin products;									
	the composition of plastic.									
	This unit does not refer to:									
	the manufacture of stitched plastic clothing;									
	the sorting of recyclable materials or objects;									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
16050	Manufacturing reinforced plastic products	2.59	2.32	0.2404	0.3202	0.2512	0.8965
	This unit refers to:						0.8965
	<ul style="list-style-type: none"> . the manufacture of woven or stitched plastic bags; . the installation of manufactured products. 						
16070	Manufacturing body hygiene and care products; manufacturing drugs	1.16	0.94	0.0941	0.1141	0.0935	0.3706
	This unit refers to:						0.3706
	<ul style="list-style-type: none"> . the manufacture of body hygiene and care products, for human or animal use, such as soaps, cosmetics, perfumes, lotions, toothpaste or hair products; 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
.	the manufacture of prescription or over-the-counter drugs, for human or animal use, such as analgesics, anesthetics, antibiotics, anti-inflammatories, antiseptics or hormones.						2020
This unit also refers to:							2021
.	the manufacture of vaccines;						
.	the manufacture of medical diagnostic products;						
.	the manufacture of natural health products such as vitamins or dietary minerals;						
.	the manufacture of homeopathic remedies;						
.	the manufacture of essential oils;						
.	the conditioning or bottling of the products referred to under this unit;						
.	the manufacture of food additives such as flavours, colorants or preservatives;						
.	the manufacture of tobacco products.						
This unit does not refer to:							
.	the manufacture of body hygiene and care products made of textiles;						
.	the manufacture of functional foods such as soybean beverages or margarine enriched with phytosterols;						
.	the picking of raw materials used in the manufacture of the products referred to under this unit;						
.	the breeding of animal species or the growing of plant species used in the manufacture of the products referred to in this unit.						

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	1.55	1.32	0.1252	0.1336	0.1133	0.4814	0.4814

This unit refers to:

- the manufacture of household or industrial cleaning or maintenance products, such as cleaning products, strippers, disinfectants, detergents or fabric softeners;
- the manufacture of adhesives;
- the manufacture of ink;
- the manufacture of coating products such as paints, varnishes, stains or lacquers;
- the manufacture of fertilizers.

This unit also refers to:

- the manufacture of paints for artists;
- the manufacture of coating product components such as thinners, driers or bonds;
- the manufacture of caulking products such as sealants, surface coatings or fillers;
- the manufacture of products for automobile vehicles or for industrial machinery, such as lubricating greases, lubricating oils, windshield wiper fluid, anti-freeze or cutting fluid;
- the manufacture of peat- or compost-based products;
- the manufacture of pest control products such as pesticides, insecticides, fungicides or rat poison;
- the manufacture of candles;
- the recycling of ink cartridges;

Unit Number	Unit Title		First-level experience ratio				Second-level experience ratio			
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021
		This unit does not refer to:								
		<ul style="list-style-type: none"> · the picking of raw materials used in the manufacture of the products referred to under this unit; · compostable material removal service. 								
		An employer who both manufactures and processes lubricating greases and oils is classified in this unit for these activities.								
16090	Synthetic resin manufacturing; crude oil refining; petrochemical products manufacturing; chemical products manufacturing; ammunition manufacturing; explosives manufacturing		0.99	0.78	0.0704	0.1014	0.0841	0.2558	0.2558	0.2558

This unit refers to:

- the manufacturing of synthetic resins such as melamine, polypropylene, urea-formaldehyde or polyethylene resins from gaseous or liquid raw materials that do not come from recovered material;
- crude oil refining;
- the manufacturing of petrochemical products such as ethylene, propylene, benzene, toluene or xylen;
- the manufacturing of chemical products such as sodium chlorate, hydrogène peroxide, ferric chloride, naphthalene oil, styrene, catalysts, iodine or plasticising salts using such processes as cracking, electrolysis or distillation;
- the manufacturing of ammunition;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<p>the manufacturing of explosives.</p> <p>This unit also refers to:</p> <ul style="list-style-type: none"> - the manufacturing of synthetic pigments; - the manufacturing of alkalis such as potassium, ammonia or caustic soda; - the manufacturing of halogens such as fluorine, chlorine, bromine or iodine; - the manufacturing of acids such as sulfuric, hydrochloric or nitric acid; - the manufacturing of styrofoam; - the manufacturing of gas such as carbon dioxide, hydrogen, oxygen, nitrogen or argon; - the bottling of gas such as carbon dioxide, hydrogen, oxygen, nitrogen or argon; - the composition of foamed polyurethane; - the manufacturing of devices for the use of explosives such as fuses or detonators; - the manufacturing of pyrotechnics such as signal flares or fireworks; - the manufacturing of propellant powder for air bags; - the presentation of fireworks. <p>This unit does not refer to:</p> <ul style="list-style-type: none"> - the manufacturing, on site, of explosives or devices for the use of explosives where carried out during work included in unit 80040. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
17010	Manufacturing threads; manufacturing woven, knitted or needle punched fabrics; finishing of threads, fabrics or clothing	2.30	2.04	0.1823	0.2275	0.1813	0.8255

This unit refers to:

- manufacture of threads made of fibres;
- manufacture of woven, knitted or needle punched fabrics;
- the finishing of threads made of fibres, such as dyeing or sizing;
- the finishing of fabrics such as dyeing, calendaring, decating or flocking;
- the finishing of clothing such as dyeing or fading.

This unit also refers to:

- manufacture of carpet made of textile materials;
- the twisting, re-twisting or winding of thread made of fibres;
- the texturizing of thread made of fibres such as twisting, crushing or compression;
- the manufacture of rope or string;
- the manufacture of woven or needle punched felt;
- the manufacture of wigs or hairpieces;
- the manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing by weaving, binding or knitting;
- the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, which do not require sewing activities;
- the manufacture of fire hoses;
- the manufacture of nets from textile materials by binding, knitting or tying;
- the embroidery of fabrics;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> · the coating of fabrics with materials such as polyurethane, ethylene-acetate, plastic, glue, urethane or vinyl; · the dyeing of leather or fur; · the manufacture of dental floss from string made of textile materials. 						2021

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the cutting and binding of carpet material in carpets or mats;
- the manufacture of decoration or furniture accessories using textile materials of the cut and sewn type;
- the manufacture by extrusion of synthetic fibres or threads;
- printing on fabrics or clothing.

This unit does not refer to:

- the manufacture of mineral fibres;
- the operation of a laundromat;
- clothing inspection service including thread cutting activities, the sewing on of labels or buttons.

An employer who engages in both the manufacture of embroidered decorative articles or badges and the embroidery of fabrics is classified in this unit for these activities.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
17030	Clothing manufacturing; shoe manufacturing; operation of a shoe repair shop; manufacturing of leather or imitation leather items	1.47	1.24	0.1096	0.1250	0.0947 0.6653 0.6653 0.6653

This unit refers to:

- . the manufacturing of cut and sewn or knitted clothing;
- . the manufacturing of cut and sewn shoes such as boots, shoes, slippers or moccasins;
- . the operation of a shoe repair shop including the repair and dyeing of leather or imitation leather items;
- . the manufacturing of leather or imitation leather items.

This unit also refers to:

- . the manufacturing of samples of clothing;
- . the manufacturing of knitted clothing such as sleeves, collars or cuffs if it requires sewing;
- . the manufacturing of knitted items such as bags or cases;
- . restyling of fur clothing or items;
- . the cutting of material for manufacturing clothing;
- . alteration or repair of clothing;
- . inspection of clothing including thread cutting, label sewing or button sewing;
- . the manufacturing of cut and sewn luggage or leathercraft made of textile, leather or imitation leather such as suitcases, backpacks, handbags, wallets or cases;
- . the manufacturing of cut and sewn ice skates or roller skates;
- . the manufacturing of leather, imitation leather or textile body protective equipment such as
 - . life jackets;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2023
	<ul style="list-style-type: none"> bulletproof vests; elbow pads, shoulder pads, leg pads, knee pads; throat protectors; hockey pants; the manufacturing or repair of prostheses or orthoses. 						

The unit also includes the following activities where they are carried out by the workers of an employer in the carrying out by that employer of activities included in this unit:

- embroidery on manufactured products;
- the finishing of manufactured products;
- the manufacturing of parts related to shoes such as soles, grommets or linings;
- the manufacturing of cut and sewn canevas or textile bags.

The unit also includes the following activity where it is carried out by the workers of an employer in manufacturing cut and sewn shoes:

- the manufacturing of moulded rubber or plastic products.

The unit also includes the following activities where they are carried out by the workers of an employer in operating a shoe repair shop:

- skate, knife or tool sharpening;
- the repair of cut and sewn items.

This unit does not refer to:

- the manufacturing of crutches.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
An employer that, in the same building, repairs clothing and manufactures textile decorative accessories and furniture included in unit 17040 is in this unit for those activities.						
17040	Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials	2.10	1.85	0.2225	0.1362	0.1876

This unit refers to:

- . the manufacture or repair of canvas articles of the cut and sewn type such as:
 - . sails for boats;
 - . canvas covers for shelters, canopies or parasols;
 - . cover shells for manure pits;
 - . canvas sheets;
 - . inflatable toys;
- . the manufacture of decoration and furniture accessories made of textile materials of the cut and sewn type such as:
 - . cushions;
 - . pillows;
 - . drapery material;
 - . bedding;
 - . curtains;
 - . towels.

This unit also refers to:

- . the manufacture of filters made of textile materials of the cut and sewn type;
- . the manufacture of toys made of fabric such as dolls, teddy

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	bears or balls;						
	the manufacture of fabric diapers or cloths;						
	the manufacture of bags made of canvas or textile materials of the cut and sewn type;						
	the manufacture of zippers on a support made of textile materials;						
	the cutting and binding of carpet material in carpets or mats.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	embroidery on manufactured products;						
	the finishing of manufactured products.						
	This unit does not refer to:						
	the manufacture of framing for filters;						
	the manufacture of metal structures of the products referred to in this unit;						
	the installation of manufactured products when it is referred to under units 54080 or 80150.						
18010	Manufacturing doors and windows, in wood or plastic	2.51	2.26	0.2916	0.3516	0.2878	0.9637
	This unit refers to:						
	the manufacture of doors and windows, in wood or plastic.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2020	2019	2020
	This unit also refers to:								

- the manufacture of doors and windows, in wood or plastic, covered with materials such as wood, metal or plastic;
- the manufacture of hybrid windows made of materials such as wood, metal or plastic;
- the manufacture of wood garage doors;
- the manufacture of metal doors when done in the same building as the doors and windows referred to under this unit;
- the manufacture and assembly of blinds.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the manufacture of the following products, elsewhere than on the worksite or on the job, when they are made of wood: sills, frames, mouldings or trims of doors and windows;
- the cutting of glass;
- the drying of wood.

This unit also refers to the manufacture of sealed glass units form integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.

This unit does not refer to:

- the manufacture by moulding of forms such as profiled sections;
- the installation of manufactured products.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
18020	Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings; manufacturing wood furniture components; manufacturing wood stairway components; manufacturing wood cabinet doors	3.00	2.73	0.3556	0.3701	0.3599	1.1133	1.1133

This unit refers to:

- . the manufacture of solid wood panels;
- . the manufacture of wood floors;
- . the manufacture of wood mouldings;
- . the manufacture of wood furniture components;
- . the manufacture of wood stairway components;
- . the manufacture of wood cabinet doors.

This unit also refers to:

- . the manufacture of the following products elsewhere than on the worksite or on the job when they are made of wood: sills, frames, mouldings or trims of doors and windows;
- . the manufacture of wood products by lathe work, jointing, finger jointing, bending or bowing except if the manufacture of this product is referred to under another unit.

This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- . the installation of the manufactured products.

Unit Number	Unit Title	General Rate	First-level experience ratio				Second-level experience ratio	
			2020	2021	2022	2019	2020	2021
18030	Manufacturing in the plant or the workshop of wood frame buildings; manufacturing in the plant or the workshop of mobile homes or worksite trailers having a wood frame, manufacturing in the plant or the workshop of wood frame house panels	5.04	4.71	0.4359	0.6711	0.4519	1.8718	1.8718

This unit refers to:

- . the manufacture in the plant or the workshop of wood frame buildings such as houses, cottages, storage sheds or garages;
- . the manufacture in the plant or the workshop of mobile homes or worksite trailers having a wood frame;
- . the manufacture in the plant or the workshop of wood frame house panels.

This unit also refers to:

- . the manufacture in the plant or the workshop of wood frame garden pavilions.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the drying of wood.

This unit does not refer to:

- . the installation of manufactured products.

An employer classified in this unit can also be classified in

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
exceptional unit 90010.							
18040	Manufacturing wood coffins; manufacturing or restoring musical instruments having a wood structure; manufacturing furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet-making workshop	2.55	2.29	0.2457	0.2764	0.2625	0.9256

This unit refers to:

- . the manufacture of wood coffins;
- . the manufacture or restoration of musical instruments having a wood structure such as pianos, organs, guitars, drums or flutes;
- . the manufacture of furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet-making workshop where the organization of work is not standardized and where the production is done on a small scale by workers who are not specifically assigned to a work station.

This unit also refers to:

- . the manufacture of game tables having a wood structure such as billiard tables, Mississippi tables or card tables;
- . the manufacture of products made of wood or having a wood structure requiring assembly operations such as jewelry boxes, letter boxes, frames, toys, bird feeders, hockey sticks, snowboards, snowshoes, skis or trophies;
- . the operation of an upholstery workshop;
- . the operation of a furniture stripping or restoration workshop;
- . the application in the plant or workshop of products such as

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	paint, stain or varnish, to wood or wood products;								
	. the manufacture or repair, excluding mechanical repairs, of wood boats such as canoes or rowboats;								
	. the manufacture of wood structure docks;								
	. the manufacture of garden furniture made of wood or having a wood structure such as swings, benches or picnic tables.								
	This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.								
	This unit does not refer to:								
	. framing service;								
	. the installation of manufactured products.								
18050	Manufacturing furniture or cabinets having a metal structure; manufacturing metal coffins; manufacturing metal boats outside shipyards	2.17	1.92	0.1959	0.2279	0.1773	0.7722	0.7722	0.7722

This unit refers to:

- . the manufacture of furniture or cabinets having a metal structure;
- . the manufacture of metal coffins;
- . the manufacture outside shipyards of metal boats such as canoes, pedalos, pleasure pontoons, sailboats or yachts.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
<i>This unit also refers to:</i>							
	<ul style="list-style-type: none"> . . the manufacture of metal counters; . . the manufacture of office partitions having a metal structure; . . the manufacture of game tables having a metal structure such as ping-pong tables or card tables; . . the manufacture of metal frames; . . the manufacture of docks having a metal structure; . . the manufacture of marina walkways or gangways made of metal for boats; . . the manufacture of metal stretchers; . . the manufacture of metal display units; . . the manufacture of metal storage units such as lockers, filing cabinets, shelves, tool boxes or safes; . . the manufacture of metal mail boxes or postal boxes; . . the manufacture of bicycles; . . the manufacture of wheelchairs; . . the manufacture of snowshoes having a metal base; . . the manufacture of recreation equipment having a metal structure for daycare nurseries or playgrounds such as swings, slides, playground psychomotor apparatuses; . . the manufacture of physical fitness equipment having a metal structure. 						
<i>This unit does not refer to:</i>							
	<ul style="list-style-type: none"> . . the manufacture in a foundry of products referred to under this unit; . . the manufacture of wrought iron furniture; . . framing service; 						

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2021
18060	the installation of manufactured products.		2.47	2.21	0.2187	0.2689	0.2011	0.8973

This unit refers to:

- . the manufacture of cabinets having a wood structure intended to be attached to a structure; manufacturing counters having a wood structure; manufacturing integrated furnishings having a wood structure

This unit does not refer to:

- . the manufacture of cabinets having a wood structure intended to be attached to a structure such as kitchen cabinets, bathroom cabinets, storage cabinets;
- . the manufacture of counters having a wood structure;
- . the manufacture of integrated furnishings having a wood structure.

Integrated furnishings refer to a set of products generally installed permanently and arranged to complement or to create a decor such as cabinets, counters, storage cabinets or display racks, as well as the accompanying mouldings or other decorative elements made of wood.

An employer who engages in an activity referred to under this unit and in the manufacture of furniture made of wood or having a wood structure is classified in this unit for these activities.

This unit does not refer to:

- . the installation of manufactured products.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
18070	Mass producing furniture or furniture frames made of wood or having a wood structure; manufacturing mattresses or box springs	2.15	1.90	0.1490	0.2239	0.1758	0.7874	0.7874	0.7874

This unit refers to:

- . the mass production of furniture or furniture frames made of wood or having a wood structure;
- . the manufacture of mattresses or box springs.

19010 Manufacturing, installation of commercial signs or exhibition stands

This unit refers to:

- . the manufacture or installation of commercial signs;
- . the manufacture or installation of exhibition stands.

This unit also refers to:

- . the manufacture or installation of billboards;
- . the installation of signs on billboards;
- . the manufacture or permanent installation of traffic signs;
- . the manufacture or installation of stage sets;
- . the manufacture of floats;
- . the arrangement of offices, including the assembly of office furniture.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	lettering on automobile vehicles;							
	. . . the manufacture or installation of canopies;							
	. . . the manufacture or installation of electronic poster panels;							
	. . . the manufacture of display racks or displays;							
	. . . the manufacture of advertising accessories;							
	. . . printing on banners, signs and posters;							
	. . . the manufacture of indoor signs.							
	This unit does not refer to:							
	. . . the moving of institutional or commercial furniture including the assembly and disassembly of this furniture.							
26050	Printing; reprography; binding; manufacturing paper or paperboard office supplies		1.43	1.20	0.1159	0.1361	0.1190	0.4849
	This unit refers to:							
	. . . printing, whether artisanal or commercial, using all types of processes, such as offset, digital, serigraphy, flexographic printing, ink jet, lithography, print transfer, rotogravure or hot stamping and on any support, in particular paper, paperboard, plastic or balloons;							
	. . . reprography;							
	. . . binding, whether artisanal or commercial, and the other finishing operations such as gilding or embossing;							
	. . . the manufacture of paper or paperboard office supplies, such as writing pads, note pads, forms, folders, order books, index cards, labels, envelopes, continuous feed forms, exercise booklets, rolls of paper for cash registers, mobile sheet							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	separators, agendas or sheets for ring binders.						2021

This unit also refers to:

- the manufacture of paperboard or vinyl-covered paperboard ring binders or photo album;
- the assembly of sample catalogues such as wallpaper, carpets, hair or paint shades;
- the restoration of books;
- the manufacture of folding boxes made out of non-corrugated paperboard;
- the transformation of paper into wrapping paper or wallpaper;
- the manufacture of embroidered articles such as badges and decorative articles;
- embroidery on clothing;
- the copying of CDs or DVDs;
- the lamination of documents;
- the manufacture of rubber stamps for offices;
- nail-out preparation services;
- inserting service;
- the bagging of publicity documents;
- the manufacture of plastic bags when the employer does not manufacture plastic film.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- design when this employer does not publish the printed product;

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
.	Plate preparation service for printing.							
	This unit does not refer to:							
	the manufacture of woven or stitched plastic bags;							
	the printing done by the workers of an employer as part of the manufacture of a product referred to under another unit.							
34010	Sawmill; drying of wood; treatment of wood		3.58	3.29	0.3731	0.4022	0.3328	1.3010
	This unit refers to:							
	the operation of a stationary or mobile sawmill;							
	the drying of wood;							
	the treatment of wood, whether or not under pressure, using chemical substances such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonia-copper-arsenic (ACA).							
	This unit also refers to:							
	the manufacture of log construction homes, using round timber or square timber, elsewhere than on the work site or on the job;							
	the manufacture of shingles, laths or plywood sheets;							
	the manufacture of veneer by slicing or rotary cutting;							
	the manufacture of wood chips outside the forest;							
	wood planing or wood piece cutting services;							
	the application in the plant or workshop of products such as paint or varnish, to wood or wood products when the employer treats the wood, whether or not under pressure.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
34030	An employer who trades in wood and who also dries wood is classified in this unit for the trade in this wood. An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.	3.69	3.40	0.4270	0.4263	0.4581	1.3215 1.3215 1.3215 1.3215

This unit refers to:

- the manufacture or assembly of wood pallets or containers used in the handling and transportation of merchandise;
- the manufacture of wooden fences;
- the manufacture of roof trusses, joists or rafters made of wood.

This unit also refers to:

- the manufacture of components of pallets, containers or fences made of wood;
- the repair and recycling of pallets or containers made of wood;
- the manufacture of reels made of wood;
- the manufacture of pools made of wood;
- the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood.

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	This unit does not refer to:							
	<ul style="list-style-type: none"> . the installation of manufactured products. 							
	An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.							
34200	Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards		1.45	1.22	0.1005	0.1006	0.1031	0.4129
	This unit refers to:							
	<ul style="list-style-type: none"> . the manufacture of paper pulp; . the manufacture of paper, paperboard, felt paper; . the manufacture of wood fibre insulation boards. 							
	This unit also refers to:							
	<ul style="list-style-type: none"> . the manufacture of cores for paper rolls for its own purposes; . the production of electricity for its own purposes; . the manufacture of chemicals for its own purposes. 							
	This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	<ul style="list-style-type: none"> . unwinding and rewinding paper and paperboard. 							
	An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.							

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
34210	Transforming paper and paperboard; treating paper and paperboard; manufacturing particle board; coating of boards	2.22	1.97	0.2096	0.2331	0.2024	0.8048	0.8048

This units refers to:

- the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, cellulose fibre insulation, wrapping products or lids;
- unwinding and rewinding of paper and paperboard products;
- cutting of paper or paperboard into sheets;
- making of corrugated paperboard;
- transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes;
- transformation of laminate into all types of products;
- treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminum, paper or paperboard;
- transformation of felt paper into products such as asphalt saturated paper or asphalt shingles;
- transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles;
- impregnating membranes with a coating;
- manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board;
- covering of boards with materials or products such as plastic, thermoplastic, melamine, laminate or paint;
- printing of panels.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
							2021

This unit also refers to:

- . the cutting of more than one of the following raw materials :
 - . rubber;
 - . cork;
 - . paper;
 - . plastic;
 - . paperboard;
 - . felt.
- . the manufacture of adhesive tape;
 - . the manufacture of floating wood floors;
 - . the manufacture of laminated counter tops;
 - . the manufacture of pellets or mini-logs from sawdust;
 - . the manufacture of cotton wool for body hygiene and care, cotton swabs, remover pads, nursing pads, pharmaceutical coils, adhesive bandages, and sanitary tampons or napkins.

This unit does not refer to:

- . the manufacture of wallpaper;
- . the manufacture of foldable non-corrugated cardboard boxes;
- . the installation of the manufactured products.

An employer classified under this unit can also be classified in exceptional units 34410, 90010 and 90020.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
Exceptional unit 34410	Forestry transportation, of wood and paper	3.23	2.95	0.2955	0.3268	0.2001	1.2907	1.2907	1.2907
	This unit includes the services of workers who transport, as truck drivers, bark, wood chips, logs, tree-length wood, timber, gravel, paper or other similar material.								

This unit also includes the loading of wood performed by the truck driver where it is performed during transportation activities.

Unit Number	Unit Title	General Rate	Special Rate	2020	2021	2022	2019	2020	2021
35010	Manufacturing freestone products	2.39	2.14	0.1980	0.2352	0.2243	0.8630	0.8630	0.8630

This unit refers to:

- . the manufacture of freestone products such as grave monuments, furniture, slabs or curbs.

Freestone refers to such stones as granite, marble or slate.

This unit also refers to:

- . the cutting, grinding, shaping or finishing of freestone.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . stone engraving.

This unit does not refer to:

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	. the installation referred to under units 80030 to 80250.	3.92	3.63	0.3155	0.2742	0.2437	1.3327
		This unit refers to:						1.3327
		<ul style="list-style-type: none"> . the operation of a stationary or mobile ready-mixed concrete manufacturing plant; . the operation of a stationary or mobile asphalt manufacturing plant. 						
		This unit also refers to:						
		<ul style="list-style-type: none"> . the delivery of ready-mixed concrete; . the mixing and bagging of sand-cement, cold asphalt or dry concrete; . the manufacture of monolithic refractory products. 						
		This unit does not refer to:						
		<ul style="list-style-type: none"> . the pumping of concrete; . the operation of a quarry; . cement, concreting and paving work as well as the installation of manufactured products. 						
35030	Manufacturing concrete products		2.85	2.58	0.3502	0.3994	0.2635	1.2235
		This unit refers to:						
		<ul style="list-style-type: none"> . the manufacture of concrete products, whatever their 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	composition, such as pipes, bricks or blocks; the manufacture of concrete structural or architectural elements.						2021
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						2021
	the manufacture of ready-mixed concrete.						
	This unit does not refer to:						
	the installation of manufactured products.						
	Transforming and finishing glass	2.42	2.16	0.2131	0.2491	0.2655	0.9173
35040	Transforming and finishing glass						0.9173
	This unit refers to:						
	the transformation of flat glass into in particular tempered, curved or rolled glass;						
	the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;						
	the manufacture of decorative glass products;						
	the manufacture of stained glass;						
	the manufacture of mirrors;						
	glass or mirror work such as cutting, polishing, beveling, drilling, frosting, sanding or engraving;						
	the manufacture of sealed glass units.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio				Second-level experience ratio		
				2020	2021	2022	2023	2019	2020	2021
	This unit also refers to:									
	<ul style="list-style-type: none"> . the manufacture of glass using a blowing iron. 									
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:									
	<ul style="list-style-type: none"> . serigraphy on glass. 									
	This unit does not refer to:									
	<ul style="list-style-type: none"> . the installation referred to under units 80110 or 80150; . the collecting and recycling of glass. 									
35050	Manufacturing clay-based products; manufacturing glass; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels	1.58	1.35	0.1404	0.1863	0.1242	0.4806	0.4806	0.4806	0.4806
	This unit refers to:									
	<ul style="list-style-type: none"> . the manufacture of products such as pottery, sanitary ware, tiles, table articles or electrical insulators that are clay based or involve similar materials such as porcelain, terracotta, ceramics or earthenware; . the manufacture of glass such as flat glass, hollow glass or glass microbeads from silica sand or recycled glass; . the manufacture of cement; . the manufacture of lime; . the manufacture of refractory products such as brick, tiles or 									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	blocks; the manufacture of gypsum panels.						2021 2021

This unit also refers to:

- the manufacture of charcoal or activated charcoal;
- the manufacture of synthetic olivines;
- the manufacture of expanded perlite or exfoliated vermiculite;
- the manufacture of mica powder;
- the manufacture of grindstone using bonded abrasives;
- the manufacture of mineral fibre such as fiberglass or rock fibre;
- the manufacture of products made of plaster.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the manufacture of monolithic refractory products;
- the transformation of mineral fibres into products such as bulk insulation or mattresses;
- the manufacture of joint compound.

This unit does not refer to:

- the manufacture of ready-mixed concrete;
- the manufacture of agricultural limestone;
- the operation of pottery cafés;
- the operation of a quarry;
- the manufacture of wire and textiles made out of mineral fibre;

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
36050	the installation of manufactured products.	Manufacturing metal products by cutting, bending, machining or forging; manufacturing metal framing elements; manufacturing wrought metal or ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding	2.42	2.17	0.2415	0.2556	0.2208	0.7784

This unit refers to:

- metal work, other than with a wire or rod, by mechanical processes such as cutting, bending and rolling to manufacture products other than machines or equipment;
- the use of dies to transform a piece of metal, in particular to lengthen it, crush it or drill it;
- the heat-assisted forging of metal parts other than machines or equipment;
- the manufacture by machining of metal parts other than machines or equipment;
- the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer;
- the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop;
- the manufacture of ornamental iron products;
- the manufacture of wrought metal such as staircases, ramps, balconies, guardrails or walkways;
- the operation of a stationary welding workshop including the assembly of metal parts by welding to manufacture products other than machines or equipment;
- the manufacture of scaffolding.

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	This unit also refers to:							
	<ul style="list-style-type: none"> · the manufacture of screws, nuts, bolts and rivets; · the manufacture of metal powder products including sintering operations; · the manufacture by machining of aircraft parts; · the manufacture and refurbishing of jacks; · the manufacture of industrial moulds and dies by machining; · the manufacture of ball bearings, roller bearings and needle bearings; · the refurbishing of parts for automobiles such as brakes, transmission or steering parts when they are not disassembled or assembled on the vehicle by the same workers, in particular by the following operations : <ul style="list-style-type: none"> · the disassembly of used parts and their refurbishing, in particular by machining; · the assembly of components to obtain a refurbished part; · the refurbishing of diesel engines and automobile vehicle engines when they are not disassembled or assembled on the vehicle by the same workers; · the manufacture of brakes and their components; · the manufacture of non-mechanized and tools; · the sharpening of tools; · reconditioning by using a metal spray gun; · the manufacture by machining of plastic parts other than machines or equipment; · the manufacture of parts of silos made out of metal; · artisanal forging; · aluminothermic welding; 							

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021

- the manufacture of leaf springs;
- the manufacture of metal light poles with or without the assembly of the components;
- the manufacture of parts of ships, boats and barges made out of metal other than in a shipyard.

This unit does not refer to:

- the manufacture of industrial moulds made out of cast iron;
- the manufacture of products at the place of work or on site;
- the installation referred to under units 69960, 80030, 80060, 80080, 80110, 80130, 80160, 80180 and 80250;
- the manufacture of synthetic bearing housings by casting;
- the manufacture of metal boxe, cabinets and tubs when this manufacturing is done by the workers of an employer as part of the manufacturing by this employer of products referred to under another unit;
- the manufacture of brake components by casting;
- the manufacture in a foundry of products referred to under this unit;
- the operation of a mobile welding unit;
- the manufacture of moulded metal light poles.

36060	Manufacturing metal wire products	3.02	2.75	0.3456	0.3390	0.2755	1.0547	1.0547
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This unit refers to:

- the manufacture by cold drawing of metal wire using drawing stock that is not produced in the same building, whether or not the employer has the wire undergo other operations, for

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	example to insulate it;							2021
	the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building;							2020
	the manufacture of products such as cables, springs, nails, fences made out of wire or metal rods that are not produced in the same building;							2021
	the manufacture of metal wire furniture.							2021
	This unit also refers to:							
	the manufacture of reinforcement mesh;							
	the operation of a bending yard elsewhere than on the work site or on the job.							
	This unit does not refer to:							
	the manufacture of wire or metal rod products by machining or forging;							
	the installation referred to under units 80030, 80100 and 80170.							
	An employer who manufactures furniture or furnishings that are composed of both metal wire and other materials, and an employer who manufactures both furniture or furnishings made out of metal wire and furniture and furnishings made out of other materials are classified under unit 18050 for these activities.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
36070	Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal; manufacturing doors and panels of refrigerated rooms; manufacturing banisters, fences and railings made out of aluminum	2.73	2.46	0.2385	0.2700	0.2463	0.8815 0.8815 0.8815

This unit refers to:

- the manufacture of metal doors with or without windowpanes and windows such as:
 - residential doors and windows;
 - doors and windows for office buildings, commercial, industrial or institutional establishments;
 - patio-doors;
 - folding doors and gates for commercial and public buildings;
 - doors and windows for transportation equipment;
- the manufacture of the following products when they are made out of metal: sills, door and window frames, screens, mouldings and trims;
 - the assembly of screens;
- the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses;
- the manufacture of metal hothouses;
- the manufacture of metal garage doors, metal hangar doors, metal rolling doors and metal curtains made of embossed curved or flat slats;
- the manufacture of architectural products by cutting and assembling metal extrusions and tubular metal with or without the incorporation of glass, fabric or reinforced plastic sheet

Unit Number	Unit Title	such as:	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
		<ul style="list-style-type: none"> . canopies; . shelters; . residential or commercial portal frames; . the manufacture of doors and panels of refrigerated rooms; . the manufacture of banisters, with or without glass, fences and railings in aluminum. 						
		This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
		<ul style="list-style-type: none"> . the cutting of glass; . the manufacture of metal sheathing boards; . the manufacture of sills, door frames or window frames made out of wood; . the installation of canvas shelters or canopies. 						
		This unit also refers to the manufacture of sealed glass units for integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.						
		This unit does not refer to:						
		<ul style="list-style-type: none"> . the installation referred to under units 80110, 80130, 80150 and 80160; . the manufacture of fabrics and sewing work; . the manufacture of outdoor metal siding; . the manufacture of ornamental iron products; . the manufacture in a foundry of products referred to under this 						

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
36080	Painting in the workshop of metal products; plating and heat treatment of metals in the workshop	unit; the manufacture by extrusion of forms such as a extruded shapes.	3.48	3.19	0.4105	0.3839	0.3361	1.2491 1.2491 1.2491
		This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job:						
		<ul style="list-style-type: none"> . the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process; . the coating and plating of metal products, including the plating of precious metals; . the heat treatment of metals and metal products. 						
		This unit also refers to the following work when done in the workshop, elsewhere than on the work site or on the job:						
		<ul style="list-style-type: none"> . protective coating by using a metal spray gun; . the enameling of metal products; . the polishing of metal; . the sandblasting of metal; . the plating and heat treatment of airplane parts. 						
		This unit does not refer to:						
		<ul style="list-style-type: none"> . vehicle body repair and painting work; . the application of rust-proofing and paint sealant to vehicles. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	An employer who applies rubber coating to products in the workshop and applies coatings involving other materials to these products or other products in the workshop is classified in this unit for these activities.						
36100	Manufacturing farm machines and equipment; manufacturing heavy equipment; manufacturing trucks without the assembly of the power train; manufacturing trailers	2.90	2.63	0.3205	0.2979	0.2469	1.0221

This unit refers to:

- . the manufacture of farm machines and equipment;
- . the manufacture of heavy equipment for construction, for mining, for petroleum and oil development, for logging and for road maintenance;
- . the manufacture and installation of trailer bodies, boxes, tanks or other equipment, without the assembly of the power train on vehicles such as:
 - . garbage trucks;
 - . dump trucks;
 - . fire trucks;
 - . commercial trucks;
 - . ice melters and abrasive spreaders;
 - . tanker trucks;
 - . tow trucks;
 - . armored cars;
- . the manufacture of trailers such as:
 - . flatbed trailers whether covered or not;
 - . trailers for the transport of automobiles;
 - . dump trailers;
 - . tank trailers;

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	

This unit also refers to:

- the manufacture of non-domestic snow blowers;
- the manufacture of blades of graders and snow plows;
- the manufacture of buckets of mechanical shovels, loaders, backhoes;
- the manufacture of mechanized grapples and skidding scissors;
- the manufacture and repair of locomotives and freight cars;
- the adaptation of road vehicles for use on rails;
- the manufacture of off-road heavy vehicles;
- the manufacture of metal containers, including Roll-off systems;
- the manufacture of garbage compactors;
- the manufacture of aerial baskets, with or without the manufacture of baskets;
- the manufacture of stalls, cages and paddocks using tubular metal;
- the manufacture of forklifts;
- the adaptation of vehicles for handicapped persons;
- the conversion of buses or trucks;
- the interior fitting of trucks and panel trucks.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the manufacture of forks, picks and hitches for heavy

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	the manufacture of farm ventilation systems.						
36110	Manufacturing boilers and metal tanks; manufacturing heavy industrial machines and equipment	2.29	2.04	0.2027	0.2409	0.1841	0.7368

This unit does not refer to:

- . the manufacture in a foundry of products referred to under this unit;
- . the manufacture of farm buildings;
- . the manufacture of wooden floors for trailers by an employer who does not manufacture trailers;
- . the manufacture of reinforced plastic trailers;
- . the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket;
- . the rewinding of electric motors of locomotives;
- . the manufacture of truck boxes made out of reinforced plastic;
- . the manufacture of silos;
- . the manufacture of wire mesh containers;
- . the installation of interior fitting elements on light duty trucks done by a merchant.

This unit refers to:

- . the manufacture of boilers and metal tanks.

This unit refers to the manufacture of the following heavy industrial machines and equipment:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
.	industrial dust extractors, cyclones and heat exchangers;						
.	machines and equipment for the paper industry;						
.	machines and equipment for the sawmill industry;						
.	machines and equipment for the mining industry;						
.	machines and equipment for the primary iron industry.						

This unit also refers to the manufacture of the following heavy machines and equipment:

- .
- industrial stacks made out of metal;
- .
- machines and industrial equipment for wastewater and drinking water treatment;
- .
- overhead cranes, hoists, monorails and winches;
- .
- bridge or mounted cranes;
- .
- turbines.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- .
- the manufacture of industrial fans and centrifugal blowers;
- .
- the manufacture and assembly of industrial piping other than on the work site or on the job.

This unit does not refer to:

- .
- the manufacture of cast iron boilers;
- .
- the installation referred to under units 80080, 80140 and 80230;
- .
- the manufacture of products on the work site or on the job;

Unit Number	Unit Title		First-level experience ratio		Second-level experience ratio			
			General Rate	Special Rate	2020	2021	2022	2019
36120	the manufacture in a foundry of products referred to under this unit.	Manufacturing heating, ventilation, air conditioning and refrigeration equipment; manufacturing home appliances; manufacturing or assembling electric lighting fittings; manufacturing pumps and compressors	1.35	1.12	0.1193	0.1665	0.1279	0.4559

This unit refers to:

- the manufacture of heating equipment, such as:
 - unit heaters;
 - solar energy heaters;
 - burners;
 - water heaters;
 - furnaces;
 - electric radiators;
 - heat pumps;
 - metal fireplaces;
 - wood stoves;
- the manufacture of ventilation equipment, such as:
 - commercial and industrial exhaust fans;
 - household fans;
 - air-air heat exchangers;
 - air supply units;
 - electronic filters;
- the manufacture of air conditioning equipment, such as:
 - air conditioners;
 - humidifiers;
 - dehumidifiers;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
.	the manufacture of refrigeration equipment, such as:						
.	refrigerated counters and show cabinets;						
.	refrigeration equipment for coolers or refrigerated warehouses;						
.	the manufacture of home appliances, such as:						
.	refrigerators and freezers for the home;						
.	ranges for the home;						
.	dishwashers for the home;						
.	washers and dryers for the home;						
.	vacuum cleaners;						
.	suction hoods for the home;						
.	carpet cleaning machines;						
.	floor cleaning machines;						
.	the manufacture of electric lighting fittings, other than lamp poles for non-residential use;						
.	the assembly of electric lighting fittings, including electric and solar energy light poles;						
.	the manufacture of pumps and compressors.						
This unit also refers to:							
.	the manufacture of automatic distributing machines;						
.	the manufacture of refrigerated fountains and water coolers;						
.	the manufacture of household drinking water treatment equipment;						
.	the manufacture or repair of automobile radiators when they are not disassembled or assembled on the vehicle by the same workers;						
.	the manufacture of sprayers;						
.	the manufacture of pressure washer equipment;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2020	2021	2022	2019	
	- the manufacture of tanning beds.						2021	
	This unit does not refer to:						2021	
	<ul style="list-style-type: none"> - the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks; - the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes; - the manufacture in a foundry of products referred to under this unit; - the manufacture of non-electric lighting fittings; - glass work in the manufacture of electric lighting fittings; - the moulding of metal in the manufacture of electric lighting fittings; - the manufacture of lamp shades; - the installation referred to under units 69960, 80030 to 80250; - the manufacture of equipment for farm spraying or dusting; - the manufacture of thermostats; - the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer. 						2021	
36130	Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple growing industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry	1.48	1.25	0.1246	0.1142	0.1246	0.4453	0.4453

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
This unit refers to:									
	<ul style="list-style-type: none"> . the manufacture of commercial kitchen appliances and equipment, such as: <ul style="list-style-type: none"> . cooking appliances, stoves and ovens; . food warming appliances; . dishwashers; . the manufacture of machines and equipment for the food industry, such as: <ul style="list-style-type: none"> . bakery product machines and equipment; . bottling machines and equipment; . slaughterhouse machines and equipment; . brewery machines and equipment; . the manufacture of machines and equipment for the pharmaceutical and cosmetics industry; . the manufacture of machines and equipment for the maple products industry; . the manufacture of machine tools for working metal or woodworking; . the manufacture of machines and equipment for the rubber, plastic, furniture or lumber industry. 								

This unit also refers to:

- . the manufacture of machines and equipment for mobile sawmills;
- . the manufacture of assembly lines;
- . the manufacture of packaging machines;
- . the manufacture of mechanized hand tools;
- . the manufacture of snow blowers for the home.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2020	2021	2022	2019	
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						2021	
	<ul style="list-style-type: none"> - the manufacture of dies; - the manufacture and assembly of industrial piping elsewhere than on the work site or on the job; - the manufacture of metal counters. 						2021	
	This unit does not refer to:							
	<ul style="list-style-type: none"> - the manufacture of tanks; - the installation referred to under units 80080 and 80250; - the manufacture of products on the work site or on the job; - the manufacture in the foundry of products referred to under this unit. 							
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters	1.52	1.29	0.1091	0.0889	0.0894	0.4940	0.4940
	This unit refers to:							
	<ul style="list-style-type: none"> - the manufacture and refurbishing of power, switchboard and voltage transformers; - the manufacture of electric motors; - the manufacture of generators; - the manufacture of alternators; - the manufacture of generating sets; - the rewiring of electric motors, alternators and starters. 							

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
	This unit also refers to:					
	<ul style="list-style-type: none"> . the manufacture of high-power condensers; . the manufacture of ignitions; . the manufacture of starters; . the manufacture of solenoids; . the manufacture of bus-bars; . the manufacture of accumulators and batteries. 					
	This unit does not refer to:					
	<ul style="list-style-type: none"> . the rewiring of electric motors, alternators and starters on the work site or on the job; . the installation referred to under unit 80060. 					
36150	Manufacturing computer hardware and peripherals, telephone and communication hardware, audio-video hardware, electric switching and connection devices, electric and electronic parts and components, control panels and electric and electronic measurement and control instruments panels	0.61	0.40	0.0420	0.0385	0.0348
	This unit refers to:					
	<ul style="list-style-type: none"> . the manufacture of computer hardware and peripherals, such as : <ul style="list-style-type: none"> . computers; . peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disk drives and printers; . automatic bank tellers; 					

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	sales terminals;								
	bar code readers;								
	data entry terminals;								
	video lottery machines;								
	the manufacture of telephone and communication hardware, such as :								
	· telephones;								
	· telephone consoles and exchanges;								
	· radio-broadcasting and television broadcasting hardware; traditional or wireless communication hardware and systems;								
	· alarm and intercom equipment;								
	· satellite communication hardware;								
	· telecommunication antennas;								
	the manufacture of audio-video material, such as :								
	· speakers;								
	· amplifiers;								
	· televisions;								
	the manufacture and assembly of electronic components, such as :								
	· connectors and other connection elements;								
	· the manufacture of chips and microprocessors;								
	· the manufacture of printed circuit laminates;								
	· the manufacture of printed circuit board assembly units;								
	· the manufacture of semiconductors;								
	· the manufacture of connection and switching equipment, such as :								
	· circuit breakers;								
	· switches;								
	the manufacture of auxiliary electric parts and components for								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	transformers and connection devices such as lightning arrestors, breakers, relays, electric fuses;						
	the manufacture of application transformers;						
	the manufacture of light and fluorescent ballasts;						
	the manufacture of application condensers;						
	the manufacture of electrical distribution devices, such as:						
	electrical connectors;						
	switches;						
	toggles;						
	the manufacture of electric light bulbs;						
	the manufacture of sealed-beam automobile headlights and other lights for automobile vehicles;						
	the manufacture of navigation and guidance instruments, such as:						
	aerial navigation instruments;						
	maritime navigation instruments;						
	the manufacture of electric or electronic medical equipment;						
	the manufacture of devices and hardware comprising electronic computers for integrated control and command purposes;						
	the manufacture of industrial electronic components;						
	the manufacture of control panels;						
	the manufacture of industrial process automatization or robotization systems;						
	the manufacture of analysis and measurement instruments and devices.						

This unit also refers to:

- the manufacture of battery chargers;
- the assembly of traffic lights;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	<ul style="list-style-type: none"> . the manufacture of auditory prostheses; . the manufacture of optic fibre. 						
	This unit does not refer to:						
	<ul style="list-style-type: none"> . the installation referred to under units 69960 and 80030 to 80250; . the manufacture of machines, devices or equipment controlled by a device or system, the manufacturing of which is referred to under this unit; . the manufacture in the foundry of products referred to in this unit. 						
36160	Manufacturing aircraft	1.05	0.83	0.0716	0.0884	0.0679	0.3319
	This unit refers to:						
	<ul style="list-style-type: none"> . the manufacture of aircraft. 						
	This unit also refers to:						
	<ul style="list-style-type: none"> . the manufacture of the following parts for aircraft : ailerons, wings, landing gear, fuselage, gas turbines; . the manufacture and overhauling of aircraft engines; . major modifications to aircraft systems or equipment; . mechanical maintenance and refurbishing of aircraft when done by an employer other than an air carrier. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
36170	Shipbuilding in a shipyard	4.04	3.74	0.3338	0.3570	0.1888	1.3471	1.3471	1.3471
	This unit refers to:								
	<ul style="list-style-type: none"> . the building, repairing, transforming and modifying in a shipyard of ships such as : dredge scows, commercial fishing boats, passenger lines, ferries, ice-breakers; . manufacturing parts of ships and barges in a shipyard; . the repair of ships such as : dredge scows, commercial fishing boats, liners, ferries, ice-breakers. 								
	This unit also refers to:								
	<ul style="list-style-type: none"> . vessel refitting and boiling out services in a shipyard; . the building, repairing, transformation and modification of drilling platforms. 								
36190	Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts; manufacturing scooters; manufacturing and refurbishing passenger coaches for rail and subway transportation	0.71	0.50	0.0542	0.0646	0.0773	0.1975	0.1975	0.1975
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, travel trailers, camping trailers, caravans and motorized trailers	1.55	1.32	0.1730	0.1694	0.1425	0.5696	0.5696	0.5696
	This unit refers to:								
	<ul style="list-style-type: none"> . the manufacture of the following vehicles : <ul style="list-style-type: none"> . buses and motor coaches; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio			
				2020	2021	2022	2019		
	<ul style="list-style-type: none"> · ambulances; · trucks with assembly of the power train; · the manufacture of travel trailers; · the manufacture of camping trailers; · the manufacture of caravans and motorized trailers. 						2021		
36300	<p>This unit also refers to:</p> <ul style="list-style-type: none"> · the manufacture of extended body limousines; · the manufacture of motor homes. <p>Manufacturing of pig iron or steel; manufacturing ferroalloys; rolling, extruding or hot drawing ferrous metals</p>	1.61	1.37	0.1540	0.1673	0.1119	0.4690	0.4690	0.4690

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	<ul style="list-style-type: none"> . the manufacture of titanium slag; . the manufacture of metallic powder; . the manufacture of welding electrodes, welding wire or welding powder; . the manufacture of silicon; . the manufacture of products made from ferrous metal wire when drawing stock is manufactured in the same building; . the manufacture of products made from ferrous metal rods manufactured in the same building. 								
36310	Manufacturing or rolling of aluminum	1.04	0.82	0.1319	0.1391	0.1184	0.3136	0.3136	0.3136

This unit refers to:

- . the extraction of alumina from bauxite ore;
- . the manufacture of aluminum through the electrolysis of alumina;
- . the hot or cold rolling of aluminum to manufacture simple forms such as bars, sheets, plates or strips.

This unit also refers to:

- . the recycling of aluminum slag and the remelting of ingots;
- . the manufacture of magnesium from mineral compounds;
- . the extrusion or the hot or cold drawing of aluminum or magnesium manufactured in the same building.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio			
				2020	2021	2022	2019		
36320	Refining of non-ferrous metals; rolling, extrusion or hot drawing of non-ferrous metals	1.29	1.07	0.1223	0.1129	0.1055	0.4086	0.4086	0.4086

This unit refers to:

- the electrolytic refining of non-ferrous metals;
- the hot or cold rolling of non-ferrous metals to manufacture simple forms such as bars, sheets, plates or strips;
- the extrusion of simple forms in non-ferrous metals, such as rods, tubes or profiles;
- the hot drawing, through a die, of non-ferrous metals to manufacture drawing stock.

This unit also refers to:

- the remelting of non-ferrous metal waste;
- the advanced refining of non-ferrous metals by distillation or zone melting;
- the manufacture of non-ferrous metal alloys;
- the forging of non-ferrous metals manufactured in the same building;
- the cold drawing, through a die, of non-ferrous metals manufactured or extruded in the same building;
- the aluminizing by co-extrusion of metal wires or cables;
- the cold drawing of aluminum tubes when the aluminum is not manufactured in the same building;
- the manufacture of non-ferrous metal products from drawing stock manufactured in the same building;

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
36330	Ferrous metals casting		3.72	3.42	0.3861	0.5475	0.3550	1.3383

This unit does not refer to:

- the manufacture of products from non-ferrous metal rods manufactured in the same building.
- the activities referred to under unit 54260.
- the manufacture by casting of cast iron, cast iron alloy, steel or steel alloy parts, including their machining and finishing.

This unit refers to:

- the manufacture by casting of parts using the cire perdue process.
- the manufacture of models, moulds or dies;
- the manufacture of cores.

This unit does not refer to:

- the manufacture by casting of parts using the cire perdue process.
- An employer who engages in the manufacture by casting of cast iron, cast iron alloy, steel or steel alloy parts and in an activity referred to under unit 36300 is classified in this unit for these activities.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
36350	Casting of non-ferrous metals; manufacturing by casting of parts using the cire perdue process	1.86	1.62	0.1950	0.2377	0.2396	0.6169

This unit refers to:

- . the manufacture of non-ferrous metal parts by processes such as gravity die casting, die casting, sand casting or plaster mould casting, including their machining and finishing;
- . the manufacture by casting of parts using the cire perdue process, including their finishing.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacture of models, moulds or dies;
- . the manufacture of cores.

An employer who engages, in the same building, in the manufacture by casting of non-ferrous metal parts and in an activity referred to under unit 36310 or unit 36320 is classified in this unit for these activities.

54010	Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big home appliances; trading in, renting or repairing audio and video equipment; repairing small or big home appliances	1.69	1.46	0.1356	0.1557	0.1117	0.6008	0.6008	0.6008
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Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			Special Rate	2020	2021	2022
	This unit refers to:					
	<ul style="list-style-type: none"> . the trade in or rental of indoor or outdoor furniture for the home, the office or commercial, industrial or institutional establishments; . the trade in antique furniture; . the trade in or rental of big home appliances, such as : <ul style="list-style-type: none"> . freezers; . stoves; . dishwashers; . washers and dryers; . refrigerators; . the trade in, rental or repair of audio and video equipment; . the repair of small or big home appliances. 					

	This unit also refers to:					
	<ul style="list-style-type: none"> . the trade in, rental or repair of stage lighting and public address equipment; . the trade in, rental or repair of vending machines offering food products, toys or cigarettes; . the trade in, rental or repair of can or bottle recycling machines; . the trade in refrigerated cabinets or counters; . the trade in coffins or urns; . the trade in, rental or repair of arcade games; . the repair of video lottery terminals; . the trade in parabolic antennas; . the rental of exhibition stands; . the trade in or repair of commercial kitchen machines and 					

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	equipment, such as :						
	· cooking appliances, stoves and ovens;						
	· appliances for reheating food;						
	· dishwashers;						
	· the trade in or rental of automatic bank tellers;						
	· the repair or maintenance of systems, other than central refrigeration or air conditioning systems.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of trading or renting activities referred to under this unit:						
	· the trade in or rental of interior decorating accessories, vacuum cleaners, small household appliances, floor covering, lighting fixtures or air conditioners;						
	· the trade in antiques;						
	· the trade in compact discs, software or DVDs;						
	· the trade in commercial cooking accessories, such as :						
	· · dishware;						
	· · cookware;						
	· · utensils.						
	This unit does not refer to:						
	· the restoration of furniture, such as :						
	· · stripping;						
	· · upholstering;						
	· · painting, staining or varnishing;						
	· the installation of parabolic antennas;						
	· the installation of products sold or rented when referred to in						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	units 80030 to 80250; the installation of audio or video systems for automobile vehicles.								
54020	An employer who sells or rents in the same building a product referred to under this unit and a product referred to under unit 54020 is classified in this unit for these activities.	Trading in or renting office machines and equipment; trading in small home appliances; trading in, renting or repairing computer equipment and peripherals; trading in or renting electric or electronic medical or laboratory equipment; trading in medical, dental or surgical instruments or supplies; trading in or renting telephone or communication equipment; trading in, renting or repairing photographic material and equipment; photography service; film development and printing service	0.80	0.59	0.0415	0.0388	0.0409	0.2243	0.2243

This unit refers to:

- . the trade in or rental of office machines and equipment, such as :
 - . photocopiers;
 - . fax machines;
 - . calculators;
- . the trade in small home appliances, such as :
 - . kettles;
 - . percolators;
 - . toasters;
 - . food processors;
 - . microwave ovens;
- . the trade in, rental or repair of computer hardware and

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	peripherals, such as :								
	· computers;								
	· peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disc drives or printers;								
	· sales terminals;								
	· bar code readers;								
	· data entry terminals;								
	· the trade in or rental of electric or electronic medical or laboratory equipment, such as :								
	· devices to measure blood pressure;								
	· electrocardiographs;								
	· microscopes;								
	· the trade in medical, dental or surgical instruments or supplies, such as :								
	· scalpels;								
	· stethoscopes;								
	· the trade in or rental of telephone or communication equipment, such as :								
	· telephones;								
	· regular or cordless communication equipment and systems;								
	· two-way communication systems;								
	· the trade in, rental or repair of photographic material and equipment, such as :								
	· cameras;								
	· lenses;								
	· film rolls;								
	· tripods;								
	· photography service;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
.	film development and printing service.

This unit also refers to:

- . the trade in, rental or repair of sewing machines;
- . the trade in personal care equipment, such as :
 - . curling irons;
 - . razors;
 - . hair dryers;
- . the trade in lighting fixtures, such as :
 - . lamps;
 - . lights;
- . the trade in video game consoles;
- . the trade in alarm systems without installation;
- . the trade in or rental of water coolers;
- . the trade in or rental of domestic equipment used to treat drinking water;
- . the rental of medical oxygen equipment;
- . the trade in equipment for making beverages at home such as :
 - . juice;
 - . wine;
 - . beer.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in compact discs, software or DVDs;
- . the trade in office supplies, such as :
 - . paper;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	cash register rolls;								
	· pencils;								
	· the repair of office machines and equipment;								
	· the trade in vacuum cleaners;								
	· the trade in orthoses;								
	· the trade in parabolic antennas;								
	· the assembly of computers;								
	· the repair of small household appliances or personal care equipment;								
	· the trade in lighting supplies, such as :								
	· bulbs;								
	· fluorescent lights;								
	· the repair of lighting fixtures;								
	· the trade in video game supplies, such as :								
	· joysticks;								
	· cables;								
	· memory cards;								
	· the repair of video game consoles;								
	· the repair of water coolers or domestic equipment to treat drinking water;								
	· the trade in concentrates for making beverages at home;								
	· the trade in water.								
	This unit does not refer to:								
	· the installation of parabolic antennas;								
	· the installation of products sold or rented when it is referred to in units 80030 to 80250;								
	· the laminating of photographs;								
	· the installation of communication systems for automobile								

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
54030	Trading in floor coverings; trading in fabrics; trading in notions; trading in decorating and furniture accessories made of textile; trading in blinds; trading in paint and wallpaper; trading in wrapping supplies made of paper, plastic, paperboard or polystyrene; trading in disposable dishware and utensils made of paper, plastic, paperboard or polystyrene; trading in plastic films and sheets; trading in sanitary supplies; trading in maintenance or cleaning products vehicles.	1.39	1.17	0.1059	0.1160	0.0735	0.4718	0.4718

This unit refers to:

- . the trade in floor coverings, such as :
 - . slate;
 - . ceramics;
 - . vinyl tiles and linoleum;
 - . marble;
 - . parquetry;
 - . hardwood flooring;
 - . carpeting;
- . the trade in fabrics;
- . the trade in notions, such as :
 - . staples;
 - . needles;
 - . buttons;
 - . zippers;
 - . patterns;
- . the trade in decorating and furniture accessories made of textile, such as :
 - . pillows;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	drapes;								
	bedding;								
	curtains;								
	towels;								
	the trade in blinds;								
	the trade in paint or wallpaper;								
	the trade in wrapping supplies made of paper, plastic, paperboard or polystyrene, such as :								
	boxes or containers;								
	bags;								
	the trade in disposable dishware or utensils made of paper, plastic, cardboard or polystyrene;								
	the trade in plastic film and sheets;								
	the trade in sanitary supplies, such as :								
	toilet paper;								
	paper towels;								
	the trade in maintenance or cleaning products, such as :								
	soaps or detergents;								
	waxes;								
	disinfectants.								
	This unit also refers to:								
	the trade in windowpanes or mirrors;								
	store window decoration service;								
	the trade in or rental of vacuum cleaners, polishing machines or machines to wash floors or carpets;								
	the trade in cleaning products for vehicles, such as :								
	waxes;								
	soaps;								

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
	<ul style="list-style-type: none"> . the trade in manual wrapping equipment; . the trade in cleaning articles, such as : <ul style="list-style-type: none"> . brooms; . mops; . feather dusters; . dish mops. 							

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in interior decorating accessories, such as :
 - . lighting fixtures;
 - . knick-knacks;
 - . bathroom accessories;
- . the trade in hand soap;
- . the trade in adhesive tape for packaging;
- . the repair of vacuum cleaners, polishing machines or machines for washing floors or carpets;
- . interior decorating design service.

This unit does not refer to:

- . the manufacture of blinds;
- . the transformation and finishing of glass;
- . the installation when it is referred to in units 80030 to 80250;
- . the trade in machines and equipment for packaging and bottling;
- . the trade in body hygiene and care products;
- . the recycling, sorting and resale of cardboard.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
54040	Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft	0.93	0.71	0.0670	0.0652	0.0564	0.3018

This unit refers to:

- the trade in clothing or clothing accessories;
- the trade in shoes;
- the trade in luggage and leathercraft.

This unit also refers to:

- the trade in sports apparel and shoes, such as :
 - bathing suits;
 - figure skating outfits;
 - hockey sweaters;
 - ballet shoes;
- ceremonial ware and costume rental service;
- storage service for clothing and clothing accessories made of fur;
- the trade in wigs or hairpieces.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- adjustments and minor repairs to clothing;
- printing by transfer or using specialized printers;
- trading in jewellery.

Unit Number	Unit Title	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
54050	Department stores; retailing supplies for the home and for automobiles; one-price stores	1.69	1.45	0.1907	0.2072	0.1759	0.5962	0.5962
	This unit refers to:							
	the making of clothing samples;							
	department stores or fixed auction sites engaging under one roof in the trade in a variety of merchandise, such as :							
	furniture, electric appliances or audio and video equipment;							
	dishware, glassware or cutlery;							
	clothing or shoes;							
	books, office supplies, gift wrapping supplies or greeting cards;							
	seasonal articles or tools;							
	games or toys;							
	food stuffs;							
	make-up or perfume;							
	the retaining of supplies for the home and for automobiles in the same building, such as :							
	small electrical appliances or audio and video equipment;							
	dishware, glassware or cutlery;							
	sports or gardening articles;							
	seasonal articles or tools;							
	parts, supplies and accessories for automobiles;							
	one-price stores engaging under one roof in the trade in a variety of low-cost merchandise, such as :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> · dishware, glassware and cutlery; · games, toys or handicraft supplies; · office supplies, gift wrapping supplies or greeting cards; · seasonal articles; · food stuffs. 						2021 2021

This unit also refers to:

- the retail trade in food, equipment or supplies for pets such as dogs, cats or budgies;
- the placing of merchandise on shelves;
- the operation of stands or squad services for promotional activities such as:
 - the tasting of food products;
 - the distribution of samples, posters or documents;
 - the demonstration of products;
- the trade in a varied range of promotional items, such as :
 - agendas;
 - calendars;
 - clothing;
 - key-rings;
 - cups

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the trade in trees, bushes, plants or flowers.

Retail trade refers to mainly selling goods to consumers for personal or

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	home use.								

This unit does not refer to:

- . a photography service or a film printing and development service;
- . pet grooming or boarding services;
- . the activities referred to in unit 54350;
- . the retailing of gasoline or diesel fuel;
- . the cutting, making, preparation or processing of food stuffs intended for sale.

This unit also refers to the printing by transfer or by using specialized printers when it is done by workers of an employer as part of the carrying out by this employer of the trade in a variety of promotional items.

54060	Trading in dishes, pottery, knick-knacks, glassware, cutlery, utensils or cookware; trading in or lending of games or toys; trading in or repairing jewellery; operating a jewellery store; trading in posters, paintings, frames or materials for artists; framing service for canvasses, documents or posters; trading in records, cassettes, compact discs, DVDs or software; operating a video club; trading in or distribution of documents; trading in office supplies, gift-wrapping supplies or greeting cards	1.01	0.79	0.0599	0.0615	0.0482	0.3250	0.3250	0.3250
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This unit refers to:

- . the trade in dishes, pottery, knick-knacks, cutlery, utensils or cookware;

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
.	the trade in or lending of games or toys;							
.	the trade in or repair of jewellery;							
.	the operation of a jewellery store;							
.	the trade in posters, paintings, frames or materials for artists, such as :							
.	brushes;							
.	canvases;							
.	tubes of paint;							
.	framing service for canvasses, documents or posters;							
.	the trade in records, cassettes, compact discs, DVDs or computer software;							
.	the operation of a video club;							
.	the trade in or the distribution of documents such as books, newspapers, magazines or advertising pamphlets;							
.	the trade in office supplies, gift-wrapping supplies or greeting cards.							

This unit also refers to:

- the assembly, setting or engraving of jewels;
 - the trade in watches or clocks;
 - the trade in eye glasses;
 - the trade in small collector's items, such as:
 - stamps;
 - currencies;
 - figurines;
 - cards;
 - art galleries;
 - the trade in handicrafts or souvenirs;
 - the trade in religious articles, such as:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
This unit refers to:							
.	the trade, in the same building, in a variety of products mainly intended for construction, renovation and decoration, such as :						
.	wood or other building materials;						
.	electrical supplies;						
.	tools;						
.	paint and wallpaper;						
.	plumbing;						
.	doors and windows;						
.	hardware articles;						
.	floor covering;						
.	sanitary fixtures;						
.	heating and air conditioning equipment;						
.	the trade in wood, such as :						
.	rough or planed timber;						
.	plywood;						
.	wood or wood fibre panels;						
.	the trade in building materials, such as :						
.	bricks;						
.	flagstones;						
.	gravel;						
.	insulation;						
.	pipes;						
.	the trade in prefabricated joinery, such as :						
.	stairways;						
.	handrails;						
.	mouldings;						
.	the trade in fences or balustrades;						
.	the trade in doors, windows or exterior siding;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021

- . the trade in kitchen or bathroom cabinets or counters;
- . the trade in trees, shrubs, plants or flowers, including florists;
- . the trade in grave monuments.

This unit also refers to:

- . the engraving of grave monuments;
 - . the trade in fountains and statues;
 - . the trade in or rental of wood pallets;
 - . the manufacture of floral or plant arrangements.
- This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:
- . the rental of tools;
 - . the trade in gardening supplies, such as :
 - . fertilizer;
 - . seeds;
 - . herbicides;
 - . shovels;
 - . rakes;
 - . pruning shears;
 - . interior decorating design service.

This unit does not refer to:

- . the trade in shreds, chips or sawdust;
- . the installation of products sold when it is referred to in units 80030 to 80250;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> . landscaping work; . the repair of wood pallets. 						
54080	The employer who engages both in the trade of trees, shrubs, plants or flowers, including florists, and in the trade in gift articles referred to in unit 54060 is classified in this unit for these activities.	Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools	1.84	1.60	0.1406	0.1014	0.1259

This unit refers to:

- . the trade in, rental or repair of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters;
- . the trade in or rental of travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies;
- . the trade in, rental or mechanical repairs to boats with a motor, such as :
 - . yachts;
 - . pleasure pontoons;
- . the trade in, rental or repair of machines and equipment for

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	outdoor household maintenance work or landscaping work, such as :						
	· cultivators;						
	· roto spaders;						
	· chainsaws;						
	· snowblowers;						
	· hedge trimmers or edge trimmers;						
	· garden tractors or lawnmowers;						
	· the trade in, rental or repair of power tools, such as :						
	· drills;						
	· sanders;						
	· saws;						
	· sharpeners;						
	· drill presses;						
	· table saws;						
	· the rental of a variety of machines and equipment for outdoor home maintenance work or landscaping work or tools.						
	This unit also refers to:						
	· the trade in, rental or repair of outboard motors;						
	· the trade in or rental of sailboats;						
	· a rental centre for a variety of articles or equipment for receptions and celebrations, such as :						
	· tents or big tops;						
	· tables or chairs;						
	· lighting systems or audio and video equipment;						
	· dishware, glassware or cutlery;						
	· kitchen equipment;						
	· the rental of tents or big tops;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> . the trade in, rental or installation of temporary wood garages; . the trade in or rental of equipment and material for traffic safety, such as : <ul style="list-style-type: none"> . road signs; . cones; . safety barriers; . the trade in, rental or installation of canvas shelters or canopies. 						

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in or rental of non-motorized boats, such as :
 - . kayaks;
 - . canoes;
 - . pedalos;
 - . sailboards;
- . the trade in or rental of boat accessories;
- . the trade in utility trailers;
- . the mechanical repair of sailboats;
- . the repair of caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies;
- . the trade in propane gas;
- . the trade in accessories for power tools, such as :
 - . grindstones;
 - . abrasives;
 - . blades;
 - . drill bits.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
54090	This unit also refers to the rental of the following equipment when it is done by the workers of an employer as part of the activity of renting a variety of machines and equipment for outdoor household maintenance work or landscaping or tools: <ul style="list-style-type: none"> - welding equipment; - generators or compressors; - tow-hoos; - scaffolding; - mobile elevating platforms. This unit does not refer to: <ul style="list-style-type: none"> - the installation of scaffolding or big tops; - the rental of motor boats or sailboats with the services of a captain; - the rental of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles or non-motorized boats with a guide service; - the operation of a trailer park; - the installation of road safety equipment or material. Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances; trading in heating equipment; trading in woodstoves or prefabricated fireplaces; trading in air conditioning equipment	0.75	0.54	0.0670	0.0748	0.0442	0.2111	0.2111	0.2111

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit refers to:						2021
	<ul style="list-style-type: none"> · the trade in connection or communication devices, electric or electronic parts or components, such as : <ul style="list-style-type: none"> · switches; · chips or microprocessors; · printed circuit boards; · connectors or other connection elements; · semi-conductors; · electric fuses; · breakers; · electric light bulbs; · the trade in measurement, calibration or control instruments, such as : <ul style="list-style-type: none"> · water metres; · gages; · thermostats; · the trade in sanitary appliances, such as : <ul style="list-style-type: none"> · bathtubs; · toilet bowls and tanks; · sinks; · urinals; · the trade in heating equipment, such as : <ul style="list-style-type: none"> · space-heaters; · furnaces; · heat pumps; · electric baseboards; · the trade in woodstoves or prefabricated fireplaces; · the trade in air conditioning equipment, such as : <ul style="list-style-type: none"> · air conditioners; 			2021			

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019

dehumidifiers;
humidifiers.

This unit also refers to:

- the trade in hardware articles, such as :
 - bolts;
 - hinges;
 - nails;
 - nuts;
 - rivets;
 - screws;
- the trade in sates;
- the trade in household ventilation equipment, such as :
 - air supply units;
 - air-air heat exchangers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the installation, repair or maintenance of heating or air conditioning equipment;
- the trade in plumbing supplies.

This unit does not refer to:

- the maintenance of measurement, calibration or control instruments;
- the installation, repair or maintenance of the products sold

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	when referred to in units 80110, 80170 to 80200 and 80250; · work related to plumbing, pipefitting and boiler-making; · the trade in safety locks.							
54100	Trading in or renting of sporting goods or equipment; trading in or renting musical instruments and accessories; trading in pools or spas; trading, renting or repairing bicycles	0.70	0.49	0.0572	0.0575	0.0514	0.1674	0.1674

This unit refers to:

- the trade in or rental of articles or equipment for sports, such as :
 - skiing;
 - fishing;
 - golf;
 - racket sports;
 - diving;
 - bowling;
 - hockey;
- the trade in or rental of music instruments and accessories;
- the trade in pools or spas;
- the trade in, rental or repair of bicycles.

This unit also refers to:

- the trade in or rental of physical fitness equipment, such as :
 - exercise equipment;
 - weight-lifting equipment;
- the trade in or rental of equipment for shooting, such as :
 - firearms;

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
					2020	2021	2022	2020	2019	2020
	bows;									
	crossbows;									
	ammunition;									
	arrows;									
	targets;									
	the trade in or rental of equipment for camping or the outdoors,									
	such as :									
	tents;									
	sleeping bags;									
	portable stoves;									
	mess-kits;									
	air mattresses;									
	the trade in game tables and accessories, such as :									
	billiards;									
	table hockey;									
	ping-pong;									
	the repair and adjustment of musical instruments;									
	the trade in equipment for playgrounds, such as :									
	swings;									
	slides;									
	monkey bars;									
	the trade in or rental of non-motorized boats, such as :									
	kayaks;									
	canoes;									
	pedalos;									
	sailboards;									
	the trade in or rental of boat accessories, such as :									
	paddles;									
	life jackets;									
	the sharpening of skis or skates;									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
.	the operation of a pawnbrokerage business.						2021

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the repair of sporting goods and equipment;
- . the trade in outdoor furniture;
- . the filling of compressed air bottles;
- . the opening, closing and cleaning of pools or spas;
- . the trade in, rental or installation of canvas shelters or canopies;
- . the trade in cassettes, compact discs or DVDs;
- . the trade in pool and spa accessories or maintenance products.

This unit does not refer to:

- . the installation, construction or repair of pools and spas;
- . the installation of the products sold or rented when they are referred to in units 80030 to 80250;
- . the repair of church organs.

An employer who engages both in the trade in or rental of sporting, camping, outdoor or bicycling articles or equipment and in the trade in sporting, camping, outdoor or bicycling clothing or shoes is classified in this unit for these activities.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio	
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
54210	Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop	2.25	2.00	0.2537	0.2158	0.1702	0.7664	0.7664	0.7664

This unit refers to:

- . the trade in metals or alloys in primary or laminated forms,
such as :
 - . pig;
 - . ingots;
 - . billets;
 - . sheets;
 - . the operating of a metal or alloy cutting workshop.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys:

- . the cutting of metals or alloys.

This unit does not refer to:

- . the operation of a welding workshop;
- . the manufacture of reinforcement mesh;
- . the operation of a scrapping workshop;
- . the manufacture of metal framing members.

An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
54220	Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices	1.99	1.75	0.1721	0.1691	0.1271	0.6194	0.6194	0.6194

This unit refers to:

- . the trade in, rental or repair of farm tractors;
- . the trade in, rental or repair of farm machines and equipment for working the land and crops, such as :
 - . seed drills;
 - . crop sprayers;
 - . combine reaper-threshers;
 - . planting machines;
 - . reaping machines;
 - . bailing machines;
- . the trade in, rental or repair of heavy equipment for construction, mining, oil and gas development, logging, or road maintenance, such as :
 - . excavators;
 - . loaders;
 - . graders;
 - . off-road heavy trucks;
 - . vibrating steel-wheeled rollers;
 - . street sweepers;
- . the trade in, rental or repair of forklifts;
- . the trade in, rental or repair of mobile lifting devices, such as :
 - . aerial baskets;
 - . mobile elevating platforms.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	This unit also refers to:								
	<ul style="list-style-type: none"> · the rental of scaffolding or bleachers; · the trade in or rental of equipment that can be attached to farm tractors, heavy equipment, forklifts or mobile lifting devices, such as: <ul style="list-style-type: none"> · buckets; · mechanized grapples or scissors; · non-domestic snowblowers; · grader or snow plow blades; · the trade in parts for farm tractors, heavy equipment, forklifts or mobile lifting devices; · the trade in or rental of locomotives or freight cars; · the trade in or rental of containers. 								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
	<ul style="list-style-type: none"> · the trade in, rental or repair of household machines and equipment used for maintenance or landscaping work, such as : <ul style="list-style-type: none"> · rotary cultivators; · roto spaders; · chainsaws; · snowblowers; · hedge trimmers or edge trimmers; · lawn tractors; · the rental of tools; · the trade in or rental of trailers; · the trade in hoists or shelves; 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> · the repair of containers; · the trade in or rental of wood pallets. 						
	This unit does not refer to:						
	<ul style="list-style-type: none"> · the installation of scaffolding or bleachers; · the rental, with an operator, of farm tractors, heavy equipment, forklifts or mobile lifting devices; · the rental, with installation, of stationary cranes; · the operation of a mobile welding unit; · the repair of locomotives or freight cars; · the repair of wood pallets; · the operation of a body shop. 						
	An employer who performs in the same building an activity referred to under this unit and an activity referred to in unit 54080 is classified in this unit for these activities.						
54230	Trading in or renting heavy industrial machines and equipment; trading in or renting machines and equipment for the manufacturing industry; trading in or renting farm machines and equipment other than for working the land or crops; trading in or renting stationary lifting or handling equipment	0.87	0.65	0.0600	0.0593	0.0716	0.2200
	This unit refers to:						
	<ul style="list-style-type: none"> · the trade in or rental of the following heavy industrial machines and equipment : <ul style="list-style-type: none"> · industrial dust extractors, cyclones or heat exchangers; · machines and equipment for the paper industry; 						

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			Special Rate	2020	2021	2022	2019	2020
.	machines and equipment for the sawmill industry;							
.	machines and equipment for the mining industry;							
.	machines and equipment for the primary metallurgy industry;							
.	the trade in or rental of machines and equipment for the manufacturing industry, such as :							
.	machines and equipment for bakeries and pastry-makers;							
.	machines and equipment for bottling or packaging;							
.	slaughterhouse machines and equipment;							
.	brewery machines and equipment;							
.	machines and equipment for the pharmaceutical and cosmetics industry;							
.	machines-tools for working metal or wood;							
.	machines and equipment for the rubber, plastics, furniture or machined lumber industry;							
.	machines and equipment for mobile sawmills;							
.	the trade in or rental of farm machines and equipment other than for working the land and crops, such as :							
.	cow ties;							
.	grain silos;							
.	maple product equipment;							
.	equipment for dairy, hog, poultry or cattle production;							
.	the trade in or rental of stationary lifting or handling equipment, such as :							
.	conveyors;							
.	hoists;							
.	pulleys;							
.	conveyor parts or belts.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	This unit also refers to:						2021
	<ul style="list-style-type: none"> . the trade in or rental of compressors; . the trade in or rental of industrial machines and equipment for the treatment of wastewater and drinking water; . the trade in equipment for mechanical or bodywork repairs, such as : <ul style="list-style-type: none"> . tire machines; . machines for aligning or balancing tires; . lifts; . the trade in fuel tanks or pumps; . the trade in pressure washer equipment; . the trade in industrial or commercial scales; . the trade in or rental of pumps, such as : <ul style="list-style-type: none"> . water pumps; . swimming pool pumps; . sewer pumps; . industrial pumps; . the trade in equipment for greenhouse or hydroponic operations; . the trade in or rental of : <ul style="list-style-type: none"> . motor-generator sets; . transformers; . electricity generators; . electric or diesel motors; . the trade in or rental of industrial ovens, furnaces or heat chambers; . the trade in or rental of welding equipment or devices without the trade in the related gases. 			2021	2022		
							2021

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit: <ul style="list-style-type: none"> . the trade in or rental of tools; . the trade in parts intended for machines and equipment referred to under this unit; . repairs when done elsewhere than on the worksite or on the job, 								
	This unit does not refer to: <ul style="list-style-type: none"> . the construction of grain silos or greenhouses; . the refurbishing of electric or diesel motors; . repairs to a pump when the employer also rewires the motor of said pump; . the rewiring of electric motors. 								
	This unit does not refer to the installation, maintenance and repair of machines and equipment referred to in units 69960 or 80030 to 80250.								
54240	Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers	1.74	1.50	0.1205	0.1389	0.1169	0.5571	0.5571	0.5571
	This unit refers to: <ul style="list-style-type: none"> . the trade in : <ul style="list-style-type: none"> . fuel oil; . propane gas; . lubricating oils and greases; 								

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
	butane;							2021
	the trade in chemical products, such as :							
	· acetylene;							
	· oxygen;							
	· the trade in or maintenance of fire extinguishers.							
	This unit also refers to:							
	· the trade in gasoline or diesel fuel when not done at the pump;							
	· the trade in or rental of welding equipment or devices with the trade in related gases;							
	· the trade in dyes, colorants or inks;							
	· the trade in chemical preparations for the manufacturing industry;							
	· the trade in explosives;							
	· the trade in pyrotechnical devices such as signal flares or fireworks.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	· the trade in, rental, maintenance or installation of equipment, such as :							
	· burners;							
	· furnaces or floor furnaces;							
	· barbecues or ranges;							
	· water heaters or heat pumps;							
	· tanks or bottles;							
	· the trade in fire protection equipment, such as :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	<ul style="list-style-type: none"> - emergency light fixtures; - hoses; - alarms; - the bottling of sold products. 						
	An employer who engages both in the trade in pyrotechnical devices or explosives and in the presentation of pyrotechnical shows is classified in this unit for these activities.						
	This unit does not refer to:						
	<ul style="list-style-type: none"> - chimney sweeping service; - the trade in maintenance or cleaning products; - the trade in pest control products; - work related to pipefitting, plumbing, sheet metal work, electricity or electronics; - the installation of underground tanks; - the trade in coating products. 						
54250	Trading in food for farm animals; trading in seeds, seeds for sowing or mixed or unmixed cereal crops; trading in pest control products; trading in domestic animals; pet grooming service	1.66	1.43	0.1657	0.1357	0.1060	0.6512
	This unit refers to:						
	<ul style="list-style-type: none"> - the trade in food for farm animals such as cattle, hogs, horses or poultry; - the trade in seeds, seeds for sowing or mixed or unmixed cereals, such as : - wheat; 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> - corn; - barley; - beans or dried peas; - the trade in pest control products, such as : <ul style="list-style-type: none"> - insecticides; - rat poison; - pesticides; - fungicides; - the trade in domestic animals; - domestic animals grooming service. 						

This unit also refers to:

- grain elevator service;
- the trade in shreds, chips or sawdust;
- shred, chip or sawdust bagging service;
- the trade in fertilizers;
- the wholesale trade in food, equipment or supplies for pets;
- the trade in potting soil.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the trade in body hygiene and care products for animal use;
- the pressing of shreds, chips or sawdust;
- the sifting of seeds;
- pet boarding service.

Wholesale trade refers to the trade in goods for resale or for

Unit Number	Unit Title	commercial, industrial, institutional or professional use.	General Rate		Special Rate		First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2023	2019	2020	2021	2022
	This unit does not refer to:									
	the mixing or treatment of grains.									
	An employer who engages, in the same building, in the trade in food for farm animals and in the retail trade in food or equipment and supplies for pets is classified in this unit for these activities.									
	An employer who engages, in the same building, in the retail trade in food or equipment and supplies for pets and in the trade in pets is classified in this unit for these activities.									
54260	Recycling of materials or objects		4.20	3.89	0.3457	0.3904	0.2958	1.4552	1.4552	1.4552
	This unit refers to:									
	the recycling, the sorting, cleaning or washing, the shredding, crushing, the bundling or the granulation of recyclable materials or objects, such as :									
	clothing or textiles;									
	glass;									
	tires;									
	plastic;									
	paper;									
	cardboard;									
	metal;									
	rubber;									
	.									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio			
				2020	2021	2022	2019		
	This unit also refers to:								
54320	<ul style="list-style-type: none"> · the demolition by crushing of automobile vehicles; · the removal or transportation of recyclable materials or objects when done by the workers of an employer as part of the carrying out by this employer of the recycling of recyclable materials or objects. This unit then refers to the rental of the related containers. <p>An employer who engages both in the recycling of clothing or textile materials and in the manufacture of diapers or cloths made of fabric is classified in this unit for these activities.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> · the demolition or the stripping referred to in units 80080 to 80110; · recycling with the trade in automobile parts or accessories; · the trade in clothing; · the collection for reconditioning and resale of objects, such as : <ul style="list-style-type: none"> · furniture; · household appliances; · sporting goods. <p>Trading in new or used automobile vehicles; trading in new or used caravans or motorized trailers; renting automobile vehicles; renting caravans or motorized trailers; trading in or renting trailers</p>	1.24	1.02	0.0912	0.0781	0.0783	0.3599	0.3599	0.3599

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio				Second-level experience ratio			
				2020	2021	2022	2020	2019	2018	2020	2019
	This unit refers to:										

- . the trade in new or used automobiles, trucks, buses or coaches;
- . the trade in new or used caravans or motorized trailers;
- . the rental of automobiles, trucks, buses or coaches;
- . the rental of caravans or motorized trailers;
- . the trade in or rental of trailers, such as :
 - . flatbed trailers whether covered or not;
 - . trailers for the transport of automobiles;
 - . dump trailers;
 - . tank trailers;
 - . low-bed semi-trailers;
 - . utility trailers.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the activities referred to under this unit:

- . the trade in tourism trailers, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies.

This unit does not refer to:

- . the activities referred to in units 54340, 54350 and 54360.

An employer who performs both an activity referred to under this unit and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of these activities.

An employer who performs both an activity referred to under this unit

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles and activities referred to under units 54340, 54350 or 54360 can be classified in this unit if at least one of his workers only performs tasks related to the activities referred to under this unit.	1.99	1.74	0.1511	0.1554	0.1197	0.7624	0.7624

This unit refers to:

- the trade, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft security systems, electronic engine immobilizers, cruise control, remote starters, sun roofs, air conditioning systems or vehicle management systems;
- operation of a workshop to apply rust proofing or paint sealant for automobiles;
- service for washing or cleaning automobile vehicles by hand.

This unit also refers to:

- the operation of an oil change and lubrication workshop for automobile vehicles;
- the operation of a workshop to install decorative strips, mouldings or lettering on automobile vehicles;
- the operation of a vehicle bodywork shop where only the “paintless dent removal technique” is used;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	the installation and conversion of odometers;								
	vehicle mechanical inspection services.								
	An employer who engages in an activity referred to under this unit and in the upholstery of automobile vehicle seats is classified in this unit for these activities.								
	This unit does not refer to:								
	· a mobile automobile vehicle washing service.								
54340	Trading in parts or accessories for automobile vehicles, caravans or motorized trailers	1.79	1.55	0.1496	0.1387	0.1418	0.6015	0.6015	0.6015
	This unit refers to:								
	· the trade in parts or accessories for automobile vehicles, caravans or motorized trailers, such as :								
	· · mechanical or bodywork parts;								
	· · hub caps.								
	This unit also refers to:								
	· the trade in transportation material parts;								
	· the part or accessory supply service of an employer who trades in new automobile vehicles, caravans or motorized trailers for the purposes of the carrying out by this employer of an activity referred to in units 54350 or 54360.								
	This unit also refers to the following activities when done by the								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
54350	workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						2021 2020 2021 2020

the trade in maintenance products for automobile vehicles,
such as :

- . waxes;
- . soaps;
- . additives;
- . antifreeze;
- . oils;
- . lubricants;
- . the trade in tires;
- . the trade in automobile vehicle paint.

This unit does not refer to:

- . the repair or installation of sold products.

Trading in or installing tires or tubes; operating an automobile vehicle repair workshop; automobile vehicle road service or towing service; recycling with the trade in used automobile vehicle parts and accessories; operating an automobile vehicle muffler components installation workshop; operating an automobile vehicle suspension repair workshop

This unit refers to:

- . the trade in or installation of tires or tubes;
- . the operation of an automobile vehicle repair workshop;
- . an automobile vehicle road service or towing service;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
.	recycling with trade in used automobile vehicle parts and accessories;						
.	the operation of an automobile vehicle muffler components installation workshop;						
.	the operation of an automobile vehicle suspension repair workshop.						

This unit also refers to:

- .
- on-the-road truck or trailer tire repair service;
- .
- injection pump repair service;
- .
- wheel alignment adjustment or balancing service;
- .
- the trade in, repair or installation of trailer parts and equipment, such as:
 - .
 - refrigerating units;
 - .
 - hitches;
 - .
 - slings;
 - .
 - the repair of tires, brakes, suspensions or other parts of trailers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- .
- the operation of an automatic car wash;
- .
- the application of rust-proofing or paint sealant treatments to automobile vehicles;
- .
- the installation or repair of air conditioning systems or sun roofs on automobile vehicles.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit does not refer to:						2021
	<ul style="list-style-type: none"> · bodywork repairs on automobile vehicles or trailers; · the vulcanization of tires; · a mobile car wash service. 						2021
	An employer who, in the same building, operates both an automobile vehicle repair shop and engages in the retail trade in gasoline or diesel fuel is classified under this unit for these activities.						2021
	An employer who, in the same building, does both mechanical inspections and the mechanical repair of automobile vehicles is classified under this unit for these activities.						2021
54360	Operating an automobile or trailer bodywork repair shop	3.38	3.10	0.2273	0.2484	0.2441	1.1248
	This unit refers to:						1.1248
	<ul style="list-style-type: none"> · the operation of an automobile or trailer bodywork repair shop. 						
	This unit also refers to:						
	<ul style="list-style-type: none"> · the painting of automobile vehicle bodies. 						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	<ul style="list-style-type: none"> · the use of the paintless dent removal technique; · the application of rust proofing or paint sealant treatments. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	An employer who does automobile vehicle body repair work cannot be classified in unit 54350 unless one of his employees only performs tasks related to the activities referred to under this unit.						
	An employer who does both the evaluation of damages to vehicles and bodywork repairs is classified under this unit for these activities.						
54410	Wholesale trade in foodstuffs; wholesale trade in beverages, whether alcoholic or non-alcoholic; transporting of raw milk	2.55	2.29	0.2657	0.2949	0.2576	0.9521
	This unit refers to:						
	<ul style="list-style-type: none"> . the wholesale trade in foodstuffs such as: <ul style="list-style-type: none"> . coffee; . cereal or nuts; . condiments or sauces; . confectionery products; . spices or seasonings; . fruits or vegetables; . fruit or vegetable juices; . ready-made dishes; . dairy products; . eggs; . bakery or pastry products; . soups; . meat, fish or seafood; . the wholesale trade in beverages, both alcoholic and non-alcoholic; . the transport of raw milk. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit also refers to:						2020
	<ul style="list-style-type: none"> . the itinerant wholesale trade in foodstuffs; . the wholesale trade in natural ice; . the wholesale trade in tobacco products; . the wholesale trade in water. 						2021
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						2022
	<ul style="list-style-type: none"> . the wholesale trade in non-food products such as: <ul style="list-style-type: none"> . body hygiene or care products; . over-the-counter drugs; . maintenance and cleaning products; . wrapping supplies; . sanitary supplies. 						2019
	Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.						2020
	Retail trade refers to mainly selling goods to consumers for personal or home use.						2021
	This unit does not refer to:						2022
	<ul style="list-style-type: none"> . the bottling of water. 						2019

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	1.69	1.46	0.2014	0.2213	0.1967	0.6395	0.6395

This unit refers to:

- . the operation of a grocery store or supermarket;
- . the operation of a butcher shop;
- . the operation of a fish shop;
- . the retail trade in fruit or vegetables.

This unit also refers to:

- . the retail trade in cold meats, country-style pâtés, cretons, terrines or other similar products;
- . the retail trade in ready-made dishes;
- . the operation of a food bank.

This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a grocery store, a supermarket, a butcher shop, a fish shop or the retail trade in fruits or vegetables:

- . the development and printing of films;
- . the manufacture of ready-made dishes;
- . the manufacture of bakery or pastry products.

This unit also refers to the following activity when done by the workers of an employer as part of the operation by this employer of a retail trade in ready-made dishes or a retail trade in cold meats, country style pâtés, cretons, terrines or other similar products:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	. the cooking of dough for pastry or bakery products.						2021
	Retail trade refers to mainly selling goods to consumers for personal or home use.						2021
	An employer who engages in the same building in the retail trade in cold meats, country style pâtés, crêtons, terrines or other similar products and the retail trade in cheese is classified in this unit for these activities.						2021
	An employer who operates a convenience store and engages in the retail trade of fresh meat there is classified in this unit for these activities.						2021
54430	Convenience store; retail trade in beverages, whether alcoholic or non-alcoholic; trading in gasoline or diesel fuel at the pump	1.22	1.00	0.1143	0.1378	0.0884	0.4620
	This unit refers to:						0.4620
	. the operation of a convenience store;						
	. the retail trade in beverages, both alcoholic and non-alcoholic;						
	. the trade in gasoline or diesel fuel at the pump.						
	This unit also refers to:						
	. the retail trade in water;						
	. the retail trade in tobacco products;						
	. the retail trade in coffee, tea or herbal tea;						
	. the retail trade in spices;						
	. the retail trade in pastry products;						
	. the retail trade in bakery products;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2020	2019	2020
	<ul style="list-style-type: none"> · the retail trade in confectionery products; · the retail trade in nuts; · the retail trade in cheese; · the operation of an automatic car wash. 								

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:

- the cooking of dough for pastry or bakery products;
- the rental of films or video game software;
- the retail trade in ready-made products;
- the retail trade in products for automobile vehicles such as:
 - oil;
 - windshield wiper fluid;
 - maintenance or cleaning products.

Retail trade refers to mainly selling goods to consumers for personal or home use.

This unit does not refer to:

- the roasting of coffee;
- the manufacture of ready-made dishes except for sandwiches when they are manufactured as part of the carrying out by the employer of activities referred to in this unit;
- the activities referred to in units 68010 and 68020.

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
54440	Trading in body hygiene and care products; trading in drugs		0.69	0.48	0.0522	0.0622	0.0446	0.1867

This unit refers to:

- . the trade in body hygiene and care products, for human or animal use, such as:
 - . cosmetics;
 - . toothpastes;
 - . lotions;
 - . perfumes;
 - . hair products;
 - . soaps;
- . the wholesale trade in prescription or over-the-counter drugs, for human or animal use, such as:
 - . analgesics;
 - . anesthetics;
 - . antibiotics;
 - . anti-inflammatories;
 - . antiseptics;
 - . hormones;
- . the operation of a drugstore.

This unit also refers to:

- . the trade in nutraceutical products such as:
 - . black radish vials;
 - . probiotic yoghurt capsules;
 - . lycopene capsules;
 - . the trade in vitamins and dietary minerals;
 - . the trade in therapeutic substances such as:

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
					2020	2021	2022	2021	2020
		homeopathic remedies; phytotherapy products; the trade in or leasing of orthoses such as: crutches; cervical collars; wheelchairs; lumbar supports; the operation of a postal outlet; clothing depot service; the trade in bus and sightseeing bus tickets.							

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:

- . the trade in functional foods such as:
 - . soya beverages;
 - . margarines enriched with phytosterols;
 - . the trade in shoes;
 - . the repair of orthoses.

Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.

An employer who operates a postal outlet or a clothing depot service or who engages in the trade in bus or sightseeing bus tickets and another activity is classified for these activities in the unit that refers to this other activity.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	2022
55010	Air transportation; services related to air transportation		1.28	1.06	0.0821	0.0912	0.1037	0.3698	0.3698	0.3698	0.3698

This unit refers to:

- . the transportation by air of persons or merchandise, such as:
 - . air transportation whether or not according to a fixed schedule;
 - . transportation of letters, documents or parcels by air;
 - . tourism or recreational air transportation;
 - . air ambulances;
 - . services related to air transportation, such as :
 - . operating an airport;
 - . aircraft rentals;
 - . loading and unloading of aircraft;
 - . aircraft inspection and maintenance other than aircraft mechanics;
 - . mechanical maintenance and refurbishing of aircraft when done by an air carrier;
 - . passenger transfer service;
 - . replenishing;
 - . reception and baggage transfer service;
 - . air traffic controller service;
 - . de-icing of planes.

This unit also refers to:

- . spreading and dispersing of products by air;
- . aerial surveillance;
- . aerial surveying;
- . aerial photography and mapping;

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
					2020	2021	2022	2019	2020	2021
	<ul style="list-style-type: none"> . aerial advertising; . aerial collection of geophysical data; . flying schools; . skydiving schools. 									
55020	Maritime and rail transport; services related to maritime and rail transport		2.65	2.39	0.1845	0.2195	0.1743	0.8232	0.8232	0.8232

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . storage services;
- . maintenance of landing strips.

This unit refers to:

- . transportation of passengers or merchandise by water, such as :
 - . maritime transport whether or not according to a fixed schedule;
- . tourism or recreational maritime transport;
- . services related to maritime transport, such as :
 - . towing and docking boats;
 - . barge or platform towing service;
 - . installation and maintenance of maritime markers;
 - . maritime piloting services;
 - . operating port facilities;
- . rail transport of passengers and merchandise, such as :
 - . rail transport whether or not according to a fixed schedule;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> . tourism or recreational rail transport; . services related to rail transport, such as <ul style="list-style-type: none"> . brush and snow removal along railway tracks; . cleaning rail cars; . loading and unloading rail cars; . merchandise storage service related to rail transport; . operating a railway station. 						

This unit also refers to:

- . towing and wood collection services on water using boats;
- . boat with crew rental services;
- . operating a lock.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the maritime transport activity or services related to the operation of port facilities:

- . loading and unloading of ships or trucks.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . storage services;
- . mechanical maintenance.

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
					2020	2021	2022	2019	2020	2021
	This unit does not refer to:									
	<ul style="list-style-type: none"> . the services offered in a marina; . the building and repairing of rail lines; . whitewater tourism services. 									
55030	Loading or unloading boats		2.31	2.06	0.1522	0.1845	0.1738	0.6257	0.6257	0.6257
	This unit refers to:									
	<ul style="list-style-type: none"> . the loading of boats; . the unloading of boats. 									
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:									
	<ul style="list-style-type: none"> . loading and unloading rail cars or trucks; . maritime stowage. 									
55040	Transportation of passengers by road		2.18	1.93	0.1988	0.2168	0.2021	0.8163	0.8163	0.8163
	This unit refers to:									
	<ul style="list-style-type: none"> . transportation of passengers in a motor coach or a bus whether or not according to a fixed schedule; . school bus transportation; . adapted transportation; . tourism or recreational transportation in a motor coach or bus; . remunerated passenger transportation by automobile; 									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio				
				2020	2021	2022	2019			
							2020			
55050	transportation of passengers in a limousine; transportation in a minibus.			4.28	3.97	0.2810	0.2628	0.2478	1.3481	1.3481

This unit also refers to:

- subway transportation;
- shuttle services;
- driving courses to operate automobiles, motorcycles or heavy equipment.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the operation of a call centre;
- mechanical maintenance;
- the operation of a bus terminal.

Transport of merchandise by road

This unit refers to the transport of merchandise by road when done using any type of truck, except for dump trucks.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- mechanical maintenance;
- storage services.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
55060	Moving services	8.09	7.67	0.5811	0.6833	0.4821	3.3183	3.3183	3.3183
This unit refers to:									
· the moving of used goods by truck.									
This unit also refers to:									
· the transport of works of art by truck;									
· the moving of used institutional or commercial material by truck;									
· the moving of institutional or commercial furniture including the assembly and disassembly of this furniture;									
· the hiring of the services of movers or material handlers within the context of the activities referred to under this unit.									
This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:									
· mechanical maintenance;									
· storage services;									
· packing and unpacking.									

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
55070	Transport by dump truck; snow removal	3.13	2.85	0.1954	0.1798	0.1783	1.0148

This unit refers to:

- transport by dump truck;
- snow removal using a vehicle.

This unit also refers to:

- spreading ice melters and abrasives;
- transporting by the Roll off container system, with or without the rental of the related containers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- mechanical maintenance;
- storage services.

The employer classified under this unit for the dump truck transport activity cannot also be classified under unit 13140 except where at least one of his workers only performs tasks related to the activities referred to under this latter unit.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
55080	Storage services; wrapping, packaging, boxing, labeling and label changing services	2.71	2.45	0.2539	0.2773	0.2232

This unit refers to:

- . the storage of miscellaneous merchandise;
- . refrigerated storage;
- . wrapping, packaging, boxing, labeling and label changing services

This unit also refers to:

- . document archiving services;
- . mobile confidential document shredding services;
- . inventory services.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this another unit:

- . the loading and unloading of trucks;
- . the handling of wood in a wood yard.

This unit also refers to the following activity when not done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . logistics services, notably break of load, control and management of stocks.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit does not refer to :						2021
	· rental of storage spaces without handling.						2021
55090	Messenger or delivery services	4.37	4.06	0.3942	0.4989	0.5116	1.6126
	This unit refers to :						1.6126
	· messenger services or services related to the delivery of letters, documents, small parcels or objects weighing less than 40 kilograms.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	· transport by air of letters, documents or small parcels;						
	· transport of letters, documents or small parcels between warehouses, sorting or distribution centres;						
	· mechanical maintenance;						
	· storage services.						
57010	Television network or station; production of films, publicity films, video clips or television programs; production of music, singing, theatre or dance shows or shows of a similar nature; cinema hall; drive-in; performance hall; organization of periodic events of a cultural, sports or commercial nature; museum; historic site	0.97	0.76	0.0531	0.0719	0.0677	0.2847
							0.2847

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	This unit refers to:								
	<ul style="list-style-type: none"> · the operation of a television network or station; · the production of films, publicity films, video clips or television programs; · the production of music, singing, theatre or dance shows or shows of a similar nature; · the operation of a cinema hall or drive-in; · the operation of a performance hall; · the organization of periodic events of a cultural, sports or commercial nature, such as festivals, marathons, book fairs, or commercial fairs; · operation of a museum; · operation of a historic site. 								
	This unit also refers to:								
	<ul style="list-style-type: none"> · the audiovisual recording of events such as conferences, marriages, shows or speeches; · the operation of a mobile disco; · the operation of an exhibition centre. 								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
	<ul style="list-style-type: none"> · the trade in souvenir articles; · restaurant services; · tourist information service. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit does not refer to:						2021
57020	Recreation centre; bowling alley; billiard parlor; physical fitness centre; racket sports centre; stationary amusement park; aquatic park	1.11	0.89	0.1016	0.1075	0.0945	0.3699

This unit refers to:

- . the operation of an arena that also serves as a performance hall.

This unit also refers to:

- . the operation of a recreation centre;
- . the operation of a bowling alley;
- . the operation of a billiard parlor;
- . the operation of a physical fitness centre;
- . the operation of a racket sports centre such as tennis, squash, racquetball;
- . the operation of a stationary amusement park;
- . the operation of an aquatic park.

This unit also refers to:

- . the operation of a racetrack for horses or vehicles;
- . the operation of a miniature putting course;
- . the operation of a curling centre;
- . the operation of a golf practice course;
- . the operation of a shooting or archery club;
- . the operation of an amusement centre such as an arcade or a combat game site;
- . the operation of a marina;
- . the operation of a boating club;
- . the operation of a day camp;
- . .

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	the operation of a professional or amateur sports club;								
	. . .								
	the operation of a zoo or an aquarium;								
	. . .								
	the operation of a casino;								
	. . .								
	the operation of a bingo hall;								
	. . .								
	the operation of a stadium;								
	. . .								
	the operation of an arena;								
	. . .								
	dance or circus arts instruction services								
	instruction services pertaining to sports or sports-related								
	recreation such as:								
	. . .								
	golf;								
	. . .								
	hockey;								
	. . .								
	karate;								
	. . .								
	underwater diving;								
	. . .								
	tai chi;								
	. . .								
	tennis;								
	. . .								
	yoga;								
	. . .								
	organizations whose activities consist of organizing social,								
	sports or recreational activities such as:								
	. . .								
	golden age clubs;								
	. . .								
	social clubs;								
	. . .								
	scouts;								
	. . .								
	sports or recreational associations or federations when these								
	organizations organize sports or recreational activities, assign								
	officials or trainers to such activities or offer practical training.								
	This unit also refers to the following activities when done by the								
	workers of an employer as part of the carrying out by this employer of								
	activities referred to in this unit:								
	. . .								
	restaurant or bar service;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2021
.	literacy promotion services;						
.	homework assistance services;						
.	organization of periodic events of a cultural, sports or commercial nature such as festivals, marathons, books fairs or commercial fairs;						
.	the sale, rental, maintenance or repair of sports equipment;						
.	the rental of rooms;						
.	tourist information service;						
.	massotherapy services.						
An employer who offers both the instruction services referred to in this unit and:							
.	language instruction services; or instruction services pertaining to arts and non-sports-related recreation						

is classified in this unit for these services.

An employer who engages in both an activity referred to in this unit and the promotion of social, sports or recreational activities is classified in this unit for these activities.

This unit does not refer to:

- .
- accommodation services.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio		
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
57030	Golf club	1.71	1.48	0.1370	0.1110	0.1301	0.6034	0.6034	0.6034	
This unit refers to:										
<ul style="list-style-type: none"> . the operation of a golf club. 										
This unit also refers to:										
<ul style="list-style-type: none"> . the operation of a botanical garden. 										
This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:										
<ul style="list-style-type: none"> . the operation of a golf practice course; . restaurant or bar service; . instruction service; . the sale, rental, maintenance or repair of sports equipment; . the rental of rooms. 										
This unit does not refer to:										
<ul style="list-style-type: none"> . accommodation services. 										
Downhill or cross-country ski centre										
This unit refers to:										
<ul style="list-style-type: none"> . the operation of a downhill ski centre; . the operation of a cross-country ski centre. 										
57040		3.76	3.46	0.3302	0.4598	0.3779	1.6161	1.6161	1.6161	

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit also refers to:						2021
	<ul style="list-style-type: none"> . the operation of a snowmobiling club; . the operation of an ATV club; . the operation of snow slides; . the operation of a traveling circus with a big top; . the operation of a traveling amusement park. 						2021
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:						
	<ul style="list-style-type: none"> . restaurant or bar service; . instruction service; . the sale, rental, maintenance or repair of sports equipment; . the rental of rooms. 						
	This unit does not refer to:						
	<ul style="list-style-type: none"> . accommodation services. 						
58010	Services related to the environment	3.07	2.79	0.2329	0.2506	0.2431	1.0693
	This unit refers to:						
	<ul style="list-style-type: none"> . the operation of a sanitary landfill site; . the operation of a garbage incinerator; . pumping service carried out by means of a vacuum truck such as emptying septic tanks, sumps or tanks; . sewer network cleaning service; 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	service to clean surfaces contaminated by hazardous materials;								
	. the recovery, treatment or elimination of hazardous material or liquid or semi-liquid waste such as greases, soaps, waxes, colorants, acids, cyanides, oils or industrial sludge;								
	. clean-up service carried out in enclosed areas within the meaning of the Regulation respecting occupational health and safety enacted by Order-in-council 885-2001 (2001, G.O. 2, 3888);								
	. soil decontamination service;								
	. rental service with maintenance of portable chemical toilets.								
	Hazardous material refers to any material which, by reason of its properties, poses a threat to health or the environment and which is explosive, gaseous, inflammable, toxic, radioactive, corrosive, combustive or leachable.								
	This unit also refers to:								
	. the operation of a snow dump.								
	58020 Garbage collection services; recyclable materials and objects collection services; chimney sweeping service	5.92	5.57	0.5208	0.4585	0.4101	2.1093	2.1093	2.1093
	This unit refers to:								
	. a garbage collection service;								
	. collection service for recyclable materials such as paper, plastic, glass, cardboard, clothing, textiles or metal;								
	. collection service for compost material such as grass or dead leaves;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	<ul style="list-style-type: none"> · collection service for old tires; · collection service for fats or meats that are unfit for human consumption such as animal carcasses, bones, marrow or fat; · chimney sweeping service. 								
	This unit also refers to:								
	<ul style="list-style-type: none"> · the hiring of services of personnel carried out within the context of activities referred to under this unit. 								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
	<ul style="list-style-type: none"> · the rental of containers used to collect recyclable material and objects or garbage. 								
58030	Provincial detention services	3.41	3.13	0.2570	0.2936	0.1812	1.3494	1.3494	1.3494
	This unit refers to:								
	<ul style="list-style-type: none"> · the activities carried out by provincial detention services. 								
58040	Services of the Provincial Administration not otherwise specified in the other units	0.43	0.23	0.0171	0.0185	0.0143	0.0639	0.0639	0.0639
	This unit refers to:								
	<ul style="list-style-type: none"> · the activities carried out by services of the Provincial Administration such as departments, agencies or the Sûreté du 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio				Second-level experience ratio		
				2020	2021	2022	2019	2020	2021	2021
58060	Ministère des Transports du Québec	1.08	0.87	0.1009	0.0771	0.0764	0.3532	0.3532	0.3532	0.3532

This unit also refers to:

- . the activities carried out by a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature;
- . the activities carried out by the persons referred to in subsection 3 of section 11 of the Act.

This unit does not refer to:

- . the activities referred to by another unit when they are carried out by services of the provincial administration.

58050 Job creation assistance programs

This unit refers to:

- . the activities carried out by persons who are doing work under an agreement entered into pursuant to section 16 of the Act;
- . the activities carried out by persons referred to in subsection 4 of section 11 of the Act.

Ministère des Transports du Québec

This unit refers to:

- . the activities carried out by the ministère des Transports du Québec.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
58070	Services of a municipal administration or an Indian band	1.41	1.18	0.1407	0.1484	0.1313

This unit refers to:

- the activities carried out by municipalities;
- the activities carried out by intermunicipal boards;
- the activities carried out by Indian bands.

This unit also refers to:

- the activities carried out by a metropolitan community or a regional county municipality when the employer performs both activities of an administrative nature and other activities such as the operation of a sanitary landfill site, the operation of a police department, the operation of a fire department or the operation of a waste water treatment plant;
- the operation of a water filtration or sewage treatment plant.

This unit does not refer to:

- the construction work done as part of the construction of a building;
- other construction work when it is not done on the immovable property of an employer referred to under this unit;
- the activities referred to in units 11110, 14010 or 14020;
- underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
58080	Reintegration support fund	2.32	2.07	0.1803	0.4991	0.1502	1.6475	1.6475
58090	Production of electricity; energy transmission or distribution network	0.47	0.27	0.0288	0.0360	0.0234	0.0898	0.0898

This unit refers to:

- . the activities carried out by a reintegration support fund created under section 74 of the Act respecting the Quebec correctional system (chapter S-40.1).

This unit refers to:

- . production of electricity;
- . the operation of an energy transmission or distribution network such as electricity or natural gas.

This unit also refers to:

- . steam production and distribution;
- . the operation of an aqueduct network.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:

- . the connecting of customers to the energy distribution network;
- . the maintenance and repair of the energy transmission or distribution network;
- . the trade in or rental of heating equipment.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
59010	Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor; operation of a crematorium; operation of a columbarium	1.06	0.84	0.0647	0.0701	0.0630	0.3770
	This unit refers to:						0.3770
	the operation of a water filtration plant.						
	This unit also refers to:						
	the operation of a barbershop or hairdresser;						
	the operation of a beauty salon;						
	the operation of an epilation clinic;						
	the operation of a funeral parlor;						
	the operation of a crematorium;						
	the operation of a columbarium.						
	This unit also refers to:						
	thanatology services;						
	the operation of a relaxation centre offering one or more services such as massotherapy, thalassotherapy, spa or sauna and not offering accommodations;						
	the operation of a tanning salon;						
	tattooing service.						
	This unit also refers to the following activity when done by the workers of an employer as part of the operation of a funeral parlor:						
	the trade in grave monuments, urns and coffins.						

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
59020	General and specialized hospital centre; psychiatric hospital centre; local community service centre; rehabilitation centre for persons with a physical impairment	1.44	1.21	0.1526	0.1467	0.1013	0.5186	0.5186

This unit refers to:

- . the operation of a general and specialized care hospital centre;
- . the operation of a psychiatric hospital centre;
- . the operation of a local community service centre;
- . the operation of a rehabilitation centre for persons with a physical impairment.

This unit also refers to:

- . nursing care services;
- . the hiring out of the services of nursing staff;
- . the services of prehospital intervention first responders;
- . the operation of a birth centre;
- . the operation of a medical clinic where the employer can lodge his clientele.

This unit also refers to telephone advisory services of a medical nature when provided by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- . the operation of a palliative care centre.

An employer who both carries out an activity referred to under this unit

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
59070	and operates a clinic or practices medicine, activities referred to under unit 59070, is classified under this unit for these activities.						
	An employer who operates, in the same facility, both a general and specialized care hospital centre and beds under a licence of a residential and long-term care centre is classified under this unit for these activities.						
	An employer who operates both a psychiatric hospital centre and beds under a licence of a residential and long-term care centre is classified under this unit for these activities.						
59030	Residential and long-term care centre	3.73	3.43	0.3430	0.4269	0.2956	1.4095
	This unit refers to:						
	· the operation of a residential and long-term care centre.						
	This unit also refers to:						
	· the operation of a palliative care centre;						
	· the operation of a convalescence centre.						
59040	Retirement home offering personal assistance; personal assistance services; leasing of the services of orderlies	4.04	3.74	0.3433	0.3598	0.3155	1.5881
	This unit refers to:						
	· the operation of a retirement home offering personal assistance such as:						

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
	<ul style="list-style-type: none"> · assistance with food; · assistance in getting around; · assistance with getting dressed; · assistance with hygiene. <p>Personal assistance services;</p> <ul style="list-style-type: none"> · the hiring out of the services of attendants staff; 							

This unit also refers to:

- the operation of an intermediate resource for seniors, regardless of their mental or physical condition;
- the operation of an intermediate resource for persons with physical disabilities, regardless of their mental condition;
- the operation of a home for persons with physical disabilities.

This unit also refers to the following services when they are provided to a beneficiary by an employer who also offers the beneficiary personal assistance services in the home:

- accompanying the person during travel;
- going shopping in grocery and other stores;
- the preparation of meals;
- friendship visits.

An employer who engages, in the same building, in an activity referred to under this unit and in one or more of the following activities is classified in this unit for these activities:

- the accommodation of persons benefiting from palliative care;
- the accommodation of persons who are convalescing;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	<ul style="list-style-type: none"> . the accommodation of persons with mental health problems; . the accommodation of persons with an intellectual impairment or a pervasive development disorder; . the accommodation of seniors without a personal assistance service; . the operation of beds under a residential and extended care centre permit. 								
59050	Home for persons in difficulty: rehabilitation centre for young persons with adjusting problems; rehabilitation centre for mothers with adjusting problems	1.80	1.56	0.1442	0.1437	0.1168	0.6317	0.6317	0.6317

This unit refers to:

- . the operation of a home for persons in difficulty such as:
 - . young people who have trouble adapting;
 - . compulsive gamblers;
 - . mothers who have trouble adapting;
 - . persons with mental health problems;
 - . persons with an alcohol or drug addiction;
 - . the homeless;
 - . victims of violence.
- . the operation of a rehabilitation centre for young persons with adjusting problems;
- . the operation of a rehabilitation centre for mothers with adjusting problems.

This unit also refers to:

- . the operation of an intermediate resource for persons with

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	mental health problems or for persons with an intellectual impairment or a pervasive developmental disorder;								
	the operation of an intermediate resource for young people in difficulty;								
	the operation of an intermediate resource for persons with an alcohol or drug addiction;								
	the operation of a half-way house for former inmates.								
	An employer who, in the same building, both provides accommodations for persons in difficulty and carries out an activity referred to under unit 59110 is classified under this unit for these activities.								
59060	Ambulance service	3.45	3.17	0.2962	0.3495	0.3354	1.0585	1.0585	1.0585
	This unit refers to:								
	the operation of an ambulance service.								
	This unit does not refer to call reception or dispatching activities.								
59070	Practicing medicine; consultation services in the health or social services fields; physical treatment services; optometrist services; services of a dispensing optician	0.77	0.56	0.0407	0.0433	0.0358	0.1913	0.1913	0.1913
	This unit refers to:								
	the practice of medicine by professionals such as:								
	· dermatologists;								
	· gynecologists;								
	· general practitioners;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> · ophthalmologists; · prosthetist-orthotists; · pediatricians; · psychiatrists; · consultation services in the health or social services field by professionals such as: · homeopaths; · nutritionists; · psychologists; · social workers; · physical treatment services offered by professionals such as: · acupuncturists; · chiropractors; · osteopaths; · physiotherapists; · optometry services; · services of a dispensing optician. 						2021 2020

This unit also refers to:

- the manufacture of corrective lenses or contact lenses;
- the services of a hearing aid acoustician;
- the services of a midwife;
- blood donor services;
- biological sampling services;
- biological sample analysis services;
- vocational counselling services;
- first aid training;
- the operation of a first aid stand;
- the operation of a clinic offering the services of professionals

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
59080	Practicing dentistry; practicing veterinary medicine	1.42	1.20	0.0752	0.0786	0.0529	0.4109	0.4109

- referred to under this unit;
- the operation of a child and youth protection centre;
- alternative justice organizations;
- the operation of a family medicine group;
- the operation of a radiology laboratory.

An employer who both carries out first aid training and who engages in the trade in first aid kits is classified under this unit for these activities.

- This unit refers to:
- the practice of dentistry by professionals such as :
 - dental surgeons;
 - dentists;
 - orthodontists;
 - periodontists;
 - the practice of veterinary medicine.

This unit also refers to:

- the operation of a clinic offering the services of professionals referred to under this unit;
 - animal artificial insemination services;
 - the manufacture of dental prostheses;
 - the manufacture of orthodontic appliances;
 - the manufacture of ocular prostheses.

This unit also refers to the following activities when done by the

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
59090	workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						2021
	<ul style="list-style-type: none"> · pet grooming services; · animal boarding services; · the trade in animal food. 						

This unit does not refer to:

- the breeding of animals.

This unit refers to:

- Childcare centre; day care centre; nursery school

This unit also refers to:

- the operation of a childcare centre;
- the operation of a day care centre;
- the operation of a nursery school.

This unit does not refer to:

- the operation of a stop-over centre;
- the operation of a family day care service;
- the supervision of family day care services;
- kindergarten teaching services.

This unit refers to:

- school transportation.

Unit Number	Unit Title	General Rate	First-level experience ratio				Second-level experience ratio	
			2020	2021	2022	2019	2020	2021
59100	Social economy enterprise providing domestic assistance	5.26	4.93	0.5816	0.5149	0.4835	2.3084	2.3084
59110	Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers	0.99	0.77	0.0324	0.0688	0.0523	0.3103	0.3103

This unit refers to:

- . the activities carried out by a social economy enterprise providing domestic assistance whether or not as part of a financial exemption program for domestic assistance services.

This unit refers to:

- . the operation of a help centre for persons in difficulty such as :
 - . seniors;
 - . the disabled;
 - . immigrants;
 - . persons with a drug addiction;
 - . victims of violence;
- . the operation of an employment assistance centre offering services such as:
 - . help in looking for a job;
 - . job readiness training;
 - . supervision of on-the-job training;
 - . the operation of a help centre for families;
 - . the operation of a help centre for consumers.

This unit also refers to:

- . coaching services for persons facing situations such as:

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
.	the operation of a telephone assistance service;							
.	the operation of a registration office;							
.	the operation of a thrift shop or used clothing counter;							
.	the organization of periodic events of a cultural, sports or commercial nature;							
.	the trade in flowers;							
.	the activities referred to under 54060;							
.	the promotion, prevention or defence services referred to under unit 67100.							

This unit does not refer to:

- .
- moving services;
- the activities referred to under unit 77020;
- restaurant activities;
- the activities referred to under units 80030 to 80250;
- the activities referred to under units 14010 to 14030;
- para-transit.

An employer who manages a foundation and who also carries out an activity contemplated by another unit cannot be classified under this unit unless at least one of his workers only performs tasks related to the activities referred to under this unit.

An employer who performs both an activity referred to under this unit and a professional consultation service in the social services field is classified under this unit for these activities.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
59120	Adapted enterprise; rehiring firm	2.80	2.54	0.2962	0.3444	0.2873	1.0924	1.0924	1.0924
This unit refers to:									
<ul style="list-style-type: none"> · the operation of an “adapted enterprise”; · the operation of a rehiring firm employing workers who have difficulty entering the work market under a fixed term contract. 									
This unit also refers to:									
<ul style="list-style-type: none"> · the activities carried out by persons who work under an agreement reached in accordance with section 16 of the Act between the Société de l’assurance automobile du Québec and the Commission; · the activities carried out by the persons referred to in paragraphs 1, 2 and 2.1 of section 11 of the Act; · the operation of a “centre for on-the-job training and recycling”; · the operation of an occupational workshop. 									
This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:									
<ul style="list-style-type: none"> · help in finding a job; · job readiness training. 									
59130	Accommodations offered by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction; accommodations offered by a rehabilitation centre for mentally	3.84	3.54	0.4949	0.4940	0.3042	1.5190	1.5190	1.5190

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	impaired persons or persons with a persuasive development disorder								
59140	Rehabilitation centre for persons suffering from alcoholism or other problems of addiction; rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder	1.23	1.01	0.1335	0.1066	0.0873	0.4269	0.4269	0.4269

This unit refers to:

- . the accommodation offered by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction;
- . the accommodation offered by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder.

This unit refers to:

- . the activities carried out by a rehabilitation centre for persons suffering from alcoholism or other problems of addiction;
- . the activities carried out by a rehabilitation centre for mentally impaired persons or persons with a persuasive development disorder.

This unit does not refer to the accommodation of persons carried out by an employer referred to under this unit.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
59150	Retirement home not offering personal assistance	2.31	2.06	0.1543	0.1846	0.2023	0.8210
60100	Primary, secondary or vocational instruction	0.81	0.60	0.0601	0.0812	0.0699	0.2468

This unit refers to:

- . the operation of a retirement home not offering personal assistance.

This unit refers to:

- . primary, secondary or vocational instruction services.

Vocational instruction refers to instruction which leads to the obtaining of a vocational diploma recognized by the competent government authorities.

This unit also refers to:

- . literacy promotion services;
- . homework assistance services;
- . special education services;
- . language instruction services;
- . instruction services pertaining to arts or non-sports-related recreation such as:
 - . music;
 - . painting;
 - . theatre;
 - . chess;
 - . continuing education services;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
.	evening courses offered by a primary, secondary or vocational training institution;						2021
.	the operation of a training centre in such fields as:						
.	jewellery;						
.	osteopathy;						
.	bodywork;						
.	cinema;						
.	arts and crafts;						
.	esthetics;						
.	massotherapy.						
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	.						
	the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the school year.						
	This unit does not refer to:						
	.						
	school transportation.						
	An employer who performs both an activity referred to under this unit and an activity referred to under unit 59090 is classified under this unit for these activities.						
	An employer who performs, in the same building, both college-level teaching services and secondary-level teaching services is classified under this unit for these activities.						

Unit Number	Unit Title		General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
60110	College- or university-level teaching; library; laboratory or research centre		0.48	0.28	0.0197	0.0223	0.0207	0.0797

This unit refers to:

- . college- or university-level teaching services;
- . the operation of a library;
- . the operation of a laboratory or research centre in such fields as:
 - . pure sciences;
 - . applied sciences;
 - . human sciences.

This unit also refers to:

- . the operation of a music or theatre conservatory;
- . the operation of a regional public library service centre;
- . the operation of a documentation or archive centre;
- . the operation of a film library or a media centre;
- . university teaching services in theology;
- . evening courses offered by a college- or university-level teaching institution.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the school year.

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
61100	Church services; cemetery		1.15	0.93	0.0471	0.0533	0.0456	0.3768	0.3768	0.3768	

This unit refers to:

- . church services;
- . the operation of a cemetery.

This unit also refers to:

- . the operation of a place of worship;
- . the administration of a diocese;
- . pastoral services;
- . religious training.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the trade in religious articles;
- . the trade in funeral urns or monuments;
- . the operation of a crematorium or a columbarium.

This unit does not refer to:

- . the activities referred to under units 80030 to 80250.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
61110	Lodging facility for the members of religious communities or for secular priests	2.19	1.94	0.2038	0.1927	0.2371	0.7547
	This unit refers to:						0.7547
	<ul style="list-style-type: none"> . the operation of lodging facilities for the members of religious communities or for secular priests. 						
	This unit also refers to the lodging of laypersons done within the context of the carrying out by this employer of one of the following activities:						
	<ul style="list-style-type: none"> . the operation of lodging facilities for the members of religious communities or for secular priests; . pastoral services; . religious training. 						
65100	Bank, savings and credit union; insurance company; public insurance or pension organization	0.38	0.18	0.0092	0.0064	0.0053	0.0414
	This unit refers to:						0.0414
	<ul style="list-style-type: none"> . the operation of a bank; . the operation of a savings and credit union; . the operation of an insurance company; . the operation of a public insurance or pension organization. 						
	This unit also refers to:						
	<ul style="list-style-type: none"> . the operation of a loan or financing company; 						

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
65110	Brokerage firm; professional services firm; firm offering administrative support services	0.36	0.16	0.0063	0.0054	0.0062 0.0311 0.0311

This unit refers to:

- . the operation of a brokerage firm in such fields as:
 - . the operation of a pension plan through activities such as the establishment of premiums or the payment of annuities.
- . Brokerage firm; professional services firm; firm offering administrative support services

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2021
							2021

This unit also refers to:

- . the operation of a marine agency;
- . the operation of a travel agency;
- . the operation of an office of a trustee in bankruptcy;
- . the operation of a bailiff's office;
- . the operation of an office of a selling agent;
- . the operation of a franchising office;
- . the operation of an investment management business such as for:
 - . mutual funds;
 - . retirement funds;
 - . the operation of a foreign exchange office;
 - . the operation of a credit office or credit investigation service;
 - . the operation of a cheque cashing agency;
 - . the operation of a business that designs or develops software or software packages;
 - . the operation of a private firm that issues licence plates.

An employer who operates an office of a selling agent or a merchandise brokerage firm and who also transports or stores such merchandise is classified under the unit that refers to the trade in this merchandise for all these activities.

This unit does not refer to:

- . the transport or storage of merchandise.

Unit Number	Unit Title	First-level experience ratio						Second-level experience ratio	
		General Rate	Special Rate	2020	2021	2022	2019	2020	2021
65120	Traditional or wireless telecommunications network; radio station; advertising agency; survey firm; marketing agency; public relations agency; document publishing business; call centre	0.38	0.18	0.0091	0.0064	0.0054	0.0384	0.0384	0.0384

This unit refers to:

- . the operation of a traditional or wireless telecommunications network;
- . the operation of a radio station;
- . the operation of an advertising agency;
- . the operation of a survey firm;
- . the operation of a marketing agency;
- . the operation of a public relations agency;
- . the operation of a business that publishes documents such as newspapers, periodicals, books or records;
- . the operation of a call centre.

This unit also refers to:

- . long-distance telephone services;
- . the services of an Internet service provider;
- . the operation of an audio recording or dubbing studio;
- . the operation of a translation agency;
- . the operation of a telemarketing agency;
- . the operation of a press agency;
- . the operation of an agency that leases advertising space on billboards or other supports;
- . the operation of a graphic arts, computer graphics, or multimedia business;
- . the operation of an agency of artists or involved in artistic

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio			
				2020	2021	2022	2019		
	distribution.						2021		
65130	This unit also refers to the trade in or rental of telecommunications equipment when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit. This unit does not refer to: <ul style="list-style-type: none">. the distribution of documents such as books, newspapers, periodicals or records;. the activities referred to under units 19010, 26050, 54050, 57010, 80030 to 80250. This unit refers to: <ul style="list-style-type: none">. the operation of a professional engineering services firm;. the operation of a scientific advisory services firm in such fields as:<ul style="list-style-type: none">. geology;. geophysics;. agronomy. This unit also refers to: <ul style="list-style-type: none">. the operation of a land surveying or geophysical survey firm;. the operation of an engineering test or research and development laboratory for the manufacturing industry;. a building material laboratory analysis service;	0.51	0.31	0.0212	0.0212	0.0213	0.0816	0.0816	0.0816

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
.	the operation of a professional services firm in architecture or urban planning;						
.	an interior decoration design service;						
.	the operation of an engineering drawing firm;						
.	the operation of a claims expertise firm;						
.	the operation of a building inspection firm;						
.	the operation of a building or personal property evaluation firm;						
.	the service of an auctioneer offered on the premises of the client;						
.	service to protect forests against fires, insects or diseases;						
.	engineering consultant services carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 132 of the Sustainable Forest Development Act (chapter A-18.1), even if these services are rendered within the context of the activities referred to under unit 14010, 14020 or 68040.						
	This unit also refers to the design and sale of software and software packages when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.						
	This unit does not refer to:						
.	drilling activities;						
.	the activities referred to under units 14010 to 14030 and 80030 to 80250.						
	An employer classified in this unit is also classified in unit 68040 if the employer scales timber, marks trees in forests or does forest inventories.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	The employer thus classified declares with respect to this unit the salary of a worker who directly contributes to activities referred to this unit and indirectly to the activities in unit 68040. If the employer is classified only in units 65130 and 68040, the employer also declares with respect to this unit the salary of an ancillary worker.						2020
65140	An employer classified in a unit that refers to the manufacture of a good is classified under this unit for his research and development activities carried out in support of his manufacturing activity if at least one of his workers assigned solely to professional, technical or administrative tasks related to these research and development activities works exclusively elsewhere than in a building where manufacturing takes place. Only the wages of such a worker may then be stated by the employer with respect to this unit.	1.62	1.39	0.1216	0.1350	0.1417	0.5594
	Security or investigation agency; securities transportation service by armored car						0.5594

This unit refers to:

- . the operation of a security or investigation service;
- . the transportation of securities by armored car.

This unit does not refer to:

- . flag person services.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
65150	Administration of the operations of subsidiaries or branch offices located outside Québec	0.36	0.16	0.0063	0.0054	0.0062

This unit refers to:

- . the administration of the operations of subsidiaries or branch offices located outside Québec.

Administration refers to activities such as planning, organization, management and coordination.

65160	Flag person services; installation of road safety equipment or material	5.49	5.15	0.3540	0.4292	0.4531
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This unit refers to:

- . flag person services;
- . the temporary installation of road safety equipment or material.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- . the manufacturing of road safety equipment or material;
- . the transportation, storage and handling of road safety equipment or material.

An employer classified in this unit cannot be classified in unit 54080, unless at least one of his workers only performs tasks related to the activities under that unit.

Unit Number	Unit Title		First-level experience ratio			Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019
67100	Associations of businesses, of institutions or of organizations; union organizations; hiring out of the services of office workers		0.56	0.36	0.0175	0.0189	0.0216	0.0972

This unit refers to:

- . associations of businesses, of institutions or of organizations such as :
 - . boards of trade;
 - . associations of public or parapublic institutions;
 - . associations of manufacturers;
 - . union organizations;
 - . hiring out of the services of office workers such as receptionists, secretaries, administrative assistants, accountants, administration technicians, computer technicians.

This unit also refers to:

- . the hiring out of the services of white-collar personnel active in the trade in goods or services such as sales persons, representatives or cashiers;
- . the hiring out of the services of scientific or technical personnel such as laboratory technicians, designers, engineers, political parties or associations;
- . consultates;
- . accredited evaluation organizations in the field of quality records;
- . professional associations or bodies;
- . parity committees;
- . negotiating committees;
- . consultation tables;
- . .

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
.	students' associations except for activities referred to under units 26050, 54020, 54060, 54430, 68010 and 68020;								
.	intercultural exchange organizations;								
.	promotion, prevention or defence organizations in fields such as :								
.	culture or history;								
.	economic development;								
.	environment;								
.	teachers;								
.	health and social services;								
.	sports or recreation;								
.	tourism;								
.	joint sector-based associations on occupational health and safety;								
.	tourist information services;								
.	employee assistance program services;								
.	coordination of adapted transportation.								
	This unit does not refer to:								
	.	the activities referred to under units 14010 to 14030, 68010, 68030, 77020 and 80030 to 80250.							
67110	Hiring out of the services of warehouse, workshop or factory personnel	3.25	2.97	0.2822	0.3201	0.2738	1.3068	1.3068	1.3068
	This unit refers to:								
	.	the hiring out of the services of warehouse, workshop or factory personnel:							
	forklift operators;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	material handlers; day labourers; labourers; assemblers; stationary machinery operators; welders; machinists or millwrights.						
	This unit also refers to:						
67120	the hiring out of the services of forklift operators, material, handlers, packaging clerks and inventory clerks; the hiring out of the services of butchers; the hiring out of the services of mechanical repair shop personnel such as mechanics or bodyworkers; the hiring out of the services of janitors or housekeeping personnel; the hiring out of the services of farm workers.	6.35	5.98	0.4534	0.3745	0.5265	2.1551
68010	Hiring out of the services of truckers, delivery drivers or driver helpers Restaurant; fast food counter; drinking establishment	1.28	1.06	0.1098	0.1088	0.0869	0.4542

This unit refers to:

- the operation of a restaurant where the serving of alcoholic beverages is only offered when a meal is eaten or is not authorized;
- the operation of a fast food counter;
- the operation of a drinking establishment.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	This unit also refers to:						2021

- . the operation of a discotheque;
- . the operation of a sugar shack;
- . the operation of a stationary dairy bar;
- . services associated with the rental of rooms with catering or alcoholic beverage services;
- . the making of beer by the operator of a drinking establishment referred to under this unit when the entire production is intended for consumption on the premises of this establishment.

This unit also refers to car attendant services when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to:

- . maple syrup production and the manufacture of maple products.

An employer who does, in the same building, both catering services and the operation of a restaurant, a fast food counter, a drinking establishment, a discotheque or a sugar shack is classified under this unit for these activities.

An employer who both offers room rental services with catering and alcoholic beverage services and room rental services without catering or alcoholic beverage services is classified under this unit for these activities.

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2019
68020	Cafeteria; catering services; mobile canteen; operation of vending machines	2.02	1.78	0.1430	0.1426	0.1588

This unit refers to:

- . the operation of a cafeteria;
- . catering services;
- . the operation of a mobile canteen;
- . the operation of vending machines.

This unit also refers to:

- . coffee break services;
- . the operation of a motorized dairy bar;
- . the operation of a meals-on-wheels;
- . the operation of a soup kitchen;
- . the hiring out of the services of cooks.

This unit also refers to the rental of dishware, glassware, chairs, tables, table cloths, tents or festival tents when done by the workers of an employer as part of the carrying out by this employer of catering services.

This unit also refers to the trade in, rental or repair of vending machines when done by the workers of an employer as part of the operation by this employer of such machines.

This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a meals-on-wheels or a soup kitchen:

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
68030	the operation of a thrift shop or used clothing counter; the operation of a food bank; the operation of a community kitchen.	1.93	1.69	0.1498	0.1521	0.1429	0.7452	0.7452

This unit does not refer to:

- . the installation of big tops.

An employer who offers, in the same building, both catering services and room rental services is classified under this unit for these activities.

Hotel establishment; youth hostel; residential hotel; relaxation centre offering accommodations; bed and breakfast

This unit refers to:

- . the operation of a hotel establishment such as a:
 - . hotel;
 - . motel;
 - . the operation of a youth hostel;
 - . the operation of a residential hotel;
 - . the operation of a relaxation centre offering accommodations;
 - . the operation of a bread and breakfast.

This unit also refers to:

- . the operation of a boarding house;
- . the rental of cottages.

This unit also refers to those services which, without being support

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	services, are offered in an establishment referred to under this unit by the employer who operates this establishment.						2021
68040	This unit does not refer to:						2020

· the production of performances;
· the operation of a performance hall.

An employer who does, on the same site, both an activity referred to under unit 08010 and an activity referred to under this unit is classified under this unit for all these activities.

This unit refers to:

- outfitting establishment; campground; mobile home park; camp with accommodations; management and upkeep of parks of the Provincial Administration

This unit also refers to:

- the operation of an outfitting establishment;
- the operation of a campground;
- the operation of a mobile home park;
- the operation of a camp with accommodations such as a vacation camp or nature camp;
- the management and upkeep of parks of the Provincial Administration.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
.	the operation of a beach when the employer also offers accommodation services on the site;							
.	the operation of a controlled harvesting zone (ZEC);							
.	river or whitewater rafting services;							
.	outdoor excursion services;							
.	the services of outdoor guides;							
.	timber scaling;							
.	marking of trees in forest;							
.	forest inventory.							

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- .
- services such as restaurant services, accommodations, refueling, air transportation and guides;
- .
- the operation of a convenience store and the rental of equipment such as row boats, sailboats or pedal boats;
- .
- the rental of cabins;
- .
- the operation of a day camp;
- .
- the laying out of trails.

This unit does not refer to:

- .
- the activities referred to under units 14010 to 14030, 80030 to 80200 and 80250.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
68050	Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities	1.67	1.44	0.0925	0.0877	0.0746	0.5127	0.5127

This unit refers to:

- . the operation of buildings;
- . management of buildings;

The operation of buildings refers to the management of buildings when the employer also takes care of the upkeep.

The management of buildings refers to the carrying out of administrative tasks only, such as:

- . the rental and marketing of dwelling units;
- . the negotiation and renewal of leases;
- . the recruitment of subcontractors;
- . the purchase of buildings for resale;
- . the operation of a dormitory for students;
- . the operation of parking lots;
- . the rental of storage spaces without handling activities.

This unit also refers to:

- . room rental services without catering or alcoholic beverage services;
- . the rental of premises within the context of which administrative support services are offered, such as:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	secretariat;						
	telephone operator;						
	accounting;						
	the management of housing or housing construction programs for seniors or persons with a low income done by a municipal housing board;						
	the management or the operation of apartments for seniors or persons with a low income done by a municipal housing board;						
	condominium corporations.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	security services;						
	car attendant services;						
	the washing or cleaning of automobile vehicles by hand.						
	This unit does not refer to:						
	the activities referred to under units 14010 to 14030, 59040, 59070, 59080, 59150 and 80030 to 80250.						
	An employer who carries out, in the same building, both the operation of a dormitory for students and the operation of a residential hotel is classified under this unit for these activities.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
69960	Repairing, installing or maintaining production machinery; operating a mobile welding unit	3.17	2.90	0.2443	0.2554	0.2143	0.9797
This unit refers to works relating to:							
<ul style="list-style-type: none"> · millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; · the manufacture of templates for such machinery; · operating a mobile welding unit. 							
This unit does not refer to works relating to:							
<ul style="list-style-type: none"> · millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; · the manufacture of templates for such machinery. 							
An employer classified under this unit may also be classified under exceptional units 80020 and 90010.							
77010	Laundry services; dry cleaning services; linen supply services with washing	3.54	3.25	0.2815	0.2660	0.2712	1.0250
This unit refers to:							
<ul style="list-style-type: none"> · dry cleaning services; · laundry services; · linen supply services with washing for such articles as tablecloths, sheets, towels, aprons, hand towels or diapers. 							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2020	2019	2022
	This unit also refers to:								
	<ul style="list-style-type: none"> - work uniform supply services with washing; 								
	This unit also refers to:								
	<ul style="list-style-type: none"> - clothing dyeing or fading service; - clothing repair service; - clothing pick-up service; - self-service laundromat; - the trade in linen or work uniforms. 								
77020	Building maintenance services	2.88	2.61	0.2264	0.2393	0.2273	1.1063	1.1063	1.1063
	This unit refers to:								
	<ul style="list-style-type: none"> - housekeeping service; - specialized cleaning service; - carpet, rug, upholstery cleaning service; - ventilation system cleaning service; - service to clean blinds using ultrasound; - lawn and green space maintenance service such as cutting, aerating, scraping down, fertilization, weed control, insect control, trimming hedges, planting flowers or winter protection; - window washing service; - spray cleaning service using a portable power washer for household use. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
This unit also refers to:							
	mobile automobile vehicle wash service;						
	. . .						
	cleaning, opening or closing of pools or spas;						
	. . .						
	manual snow removal service;						
	. . .						
	extermination and fumigation services;						
	. . .						
	building disinfection services;						
	. . .						
	in-home services done by the persons referred to in the agreement entered into pursuant to section 16 of the Act between the Minister of Health and Social Services and the Commission.						
77040	Domestic help services for individuals	2.46	2.20	0.1708	0.1008	0.0716	1.0366
This unit refers to:							
	domestic help services provided to individuals by domestic workers within the meaning of section 2 of the Act.						
Exceptional Work done both inside and outside offices unit 80020							
	This unit refers to:						
	. . .						
	employers who use workers who only perform tasks of an administrative, a commercial, a technical or a professional nature and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer. This unit refers in particular to workers holding the position of seller, real estate agent, sales agent, real estate broker, representative, project director, project manager,						

Unit Number	Unit Title	superintendent, project leader, director of security and engineer.	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
					2020	2021	2022	2019
80030	Excavation work; paving work; assembly of fences; installation of guardrails; rental of cranes with operators	An employer classified under this unit cannot also be classified under unit 65150 or under unit 90020.	3.51	3.22	0.2103	0.2292	0.1835	1.0858

This unit does not refer to:

- . those persons who directly supervise workers, such as a foreman;
- . a commissioner, a delivery person or a labourer.

An employer classified under this unit cannot also be classified under unit 65150 or under unit 90020.

This unit refers to work related to:

- . digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts;
- . excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work;
- . the excavation and installation of aqueducts and sewers;
- . the excavation and installation of underground lines for gas and water purification plants;
- . the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire;
- . the rental of construction equipment with operators;
- . forest clearing carried out using construction equipment;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	<ul style="list-style-type: none"> · the installation of septic tanks; · the construction and repair of curbs and sidewalks; · the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots; · the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a spreader-grader; · the scarification of paved surfaces; · the pulverizing of paved surfaces; · the waterproofing of paved surfaces, ditches along thoroughfares, sanitary landfills, snow dumps, composting areas and cells for contaminated soils; · the waterproofing of works made of earth, rock or backfilling such as dams, canals, levees, cofferdams, wastewater treatment basins, retention basins and aerated ponds; · the marking of lines on the pavement; · the installation of fences; · the installation of traffic safety barriers and guardrails. 						2021

This unit also refers to:

- demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work;
- the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
.	the operation of a crane within the framework of work related to: · demolition; · dismantling when this dismantling is carried out as part of demolition work; · ore prospecting done using crawler tractors.								

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets;
- cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the surfaces.

This unit does not refer to:

- manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or dellimbing machine;
- divers participating in works referred to in this unit;
- the rental drilling machines with operators;
- the dismantling of metal structures and machinery;
- preparatory work for the installation of fences done in a workshop elsewhere than on the work site or on the job;
- the operation of a quarry, a sandpit or a gravel pit;
- snow removal;
- cement and concrete work other than that related to small art

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
80040	works, sidewalks and curbs; work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock; the manufacture of prepared concrete; the installation of road lighting networks and traffic lights, as well as the installation of lamp posts; construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits; the operation of an asphalt plant; landscaping work; the installation of interlocking blocks (slope blocks/pavers).	4.57	4.25	0.2691	0.2648	0.2639	1.3495

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Blasting; drilling; soil mechanics; pile-driving and special foundations

This unit refers to work related to:

- drilling, charging holes and igniting explosive products;
- blasting including that done during demolition work on civil engineering structures or buildings;
- digging tunnels and underground drilling;
- drilling artesian wells with or without the installation of pumps;
- soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2020
	<p>injections in the ground or in rock;</p> <p>geothermal drilling and drilling of elevator shafts;</p> <p>preliminary drilling for construction work;</p> <p>pile-driving;</p> <p>pile-driving, including screw piles, and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground;</p> <p>the rental of a drilling machine with an operator.</p>						

This unit also refers to:

- work done in caissons and cofferdam work;
- the construction, maintenance, removal and demolition of caissons and cofferdam work;
- underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water;
- preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving;
- the putting in place, straightening and lifting of buildings;
- consolidation work on a building;
- the moving of building on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit does not refer to:						
	<ul style="list-style-type: none"> . the drilling of ore to obtain test samples; . the drilling of oil or natural gas wells. 						
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.						
80060	Construction of energy transmission or distribution lines; construction of energy transforming stations	3.09	2.82	0.2451	0.2095	0.2304	0.9089
	This unit refers to construction, maintenance and repair work related to:						
	<ul style="list-style-type: none"> . power plant substations; . overhead or underground energy transmission and distribution lines; . telecommunications lines or networks; . road lighting networks and traffic lights; . microwave and telecommunications towers; . manholes for underground telecommunications and energy distribution networks; . wind turbines. 						
	This unit also refers to:						
	<ul style="list-style-type: none"> . the installation of street lamps; . the installation of transformers connected to the energy transmission and distribution network; . the installation of antennas in telecommunications towers; . the planting of poles. 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2020	2021	2022	2019	2020	2021
	This unit also refers to the splicing of telecommunications cables when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit.								
	This unit does not refer to:								
	<ul style="list-style-type: none"> · the construction of buildings; · the digging of tunnels; · specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire. 								
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.			7.65	7.25	0.4426	0.4086	0.4049	1.8850
80080	Erecting metal frame structures and tanks								
	This unit refers to work related to:								
	<ul style="list-style-type: none"> · the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery; · the installation of prefabricated metal industrial stacks; · the installation of steel panels that are used in structures, cladding and roofing; · the installation of pre-cast concrete structural or architectural elements. 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit does not refer to:						2020
80100	Cement work; concrete work; concrete forming work	5.69	5.35	0.4361	0.4128	0.3347	1.8211

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

This unit refers to work related to :

- preparatory work carried out at the workshop other than on the work site or on the job;
- exterior cladding work using metal sheets;
- the installation of radio and television station broadcasting and cellular telephone antennas;
- the erection of microwave towers;
- the erection of wooden silos, water towers or tanks;
- the installation of tanks, other than outside tanks;
- the boilermaking work related to the installation of outside tanks.

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021

- the cutting of asphalt;
- the crushing of concrete during alteration work;
- the waterproofing of concrete floors or concrete surfaces.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets;
- cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the surfaces.

This unit does not refer to:

- the operation of a reinforcement workshop other than on the work site or on the job;
- the installation of pre-cast concrete structural or architectural elements;
- the delivery and pouring of concrete by concrete mixer;
- the construction and repair of curbs and sidewalks.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

80110	Carpentry work; joinery work; exterior cladding work on buildings; work related to indoor systems; painting work; installation of flexible coverings; installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work; installation of scaffolds	5.77	5.42	0.3412	0.3529	0.3080	1.7159	1.7159	1.7159
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Unit Number	Unit Title or bleachers	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
							2021

This unit refers to work related to:

- the erection of a wooden structure of a building, a silo, a water tower and a tank;
- joinery work;
- the installation of exterior cladding of buildings using all types of metal sheets or clapboard;
- the installation of masonry elements without mortar, cement or any other adhesive material;
- parqueting work including sanding and finishing;
- carpentry work such as the installation of chevrons and the erection of wood divisions;
- carpentry work and joinery work in the installation of prefabricated buildings with a wood structure;
- on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places;
- the installation of doors and windows on buildings with a wood structure;
- the installation of pre-glazed doors and windows on a non-wooden structure building when done as part of carpentry work;
- the building of wood or wood-substitute patio;
- indoor systems such as the installation of metal poles, angle irons, wire moulds, gypsum, lathwork, acoustic ceilings and suspended ceilings;
- indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings; plastering and jointing;

Unit Number	Unit Title	General Rate	First-level experience ratio		Second-level experience ratio	
			2020	2021	2022	2023
	<ul style="list-style-type: none"> · the application of paint, surface coatings and protective finishes; · the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays; · the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics terrazzo and other similar materials; · the installation of cold room panels; · the thermal insulation of buildings, soundproofing and acoustic control; · the installation and dismantling of all types of scaffolds or bleachers. 					

This unit also refers to work related to:

- the removal of asbestos;
- the stripping;
- the installation and repair of prefabricated fireplaces.

Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings, which does not adversely affect the structure, retaining walls or load-bearing walls.

This unit refers to the following work when done on the worksite or on the job:

- cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2023
	<ul style="list-style-type: none"> - cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the following surfaces : <ul style="list-style-type: none"> . civil engineering structures such as viaducts, bridges or retaining walls; . building surfaces such as masonry, concrete or steel surfaces; . outer surfaces of tanks such as water towers or oil tanks; . industrial equipment or machinery surfaces. 						
	<p>This unit also refers to the following work when done by the workers of an employer as part of the carrying out by this employer of work to erect a wood structure of a building:</p> <ul style="list-style-type: none"> - the installation of gutters; - roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles; - the installation of sunrooms; - foundation framework; - the installation of garage doors. <p>This unit also refers to the following work when done by the workers of an employer as part of the performance by this employer of prefabricated fireplace installation and repair work:</p> <ul style="list-style-type: none"> - the installation and repair of prefabricated chimneys. <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p>						

Unit Number	Unit Title		First-level experience ratio						Second-level experience ratio		
			General Rate	Special Rate	2020	2021	2022	2019	2020	2021	
.	the collection of hazardous material.										

This unit does not refer to :

- . work related to piles and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground;
- . work to install curtain walls in marble, granite or other similar materials;
- . work to waterproof concrete floors, concrete surfaces or paved surfaces;
- . stripping work when only one reconstruction operation referred to under another unit is carried out jointly with the stripping of that which is being rebuilt. In such a case, the stripping work is referred to under the unit that refers to this reconstruction operation. For example, when the only work being done by the employer involves the installation of the roof following the stripping of the old roof, all of this work is referred to under unit 80130;
- . engraving using a spray;
- . the installation of a freight elevator;
- . work related to the installation, dismantling and maintenance of permanent swing scaffolds;
- . the preparatory work and manufacturing done in a workshop other than on the site when they are subject to unit 36050.

An employer classified under this unit can also be classified under exceptional units 800020 and 900010.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
80130	Roofing work; installation of gutters	6.69	6.32	0.3733	0.3813	0.3513	1.9925
This unit refers to work related to:							
	<ul style="list-style-type: none"> · the installation and repair of all types of roofing, including waterproofing; · the installation of gutters; · the removal of snow from roofs. 						
This unit does not refer to:							
	<ul style="list-style-type: none"> · the installation of steel panels which are used in structures, cladding and roofing; · the preparatory work and manufacturing done in a workshop other than on the site when they are subject to unit 36050. 						
An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80140	Masonry work	5.82	5.47	0.3970	0.3548	0.3103	1.8157
This unit refers to work related to:							
	<ul style="list-style-type: none"> · the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following: <ul style="list-style-type: none"> · bricks, natural or artificial stones; · acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method; 						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio			
				2020	2021	2022	2019	2020	2021	
80150	tiles made of refractory material; blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles; the installation of silos made of concrete staves.			7.51	7.11	0.4609	0.5095	0.4130	2.3020	2.3020

This unit does not refer to:

- jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements;
- cleaning work using a pressure spray referred to in unit 80110;
- work related to the installation of slope blocks or pavers;
- work related to the installation of marble or granite tile flooring;
- the installation of curtain walls made of masonry elements;
- form work prior to the installation of silos made of concrete staves.

An employer classified under this unit can also be classified under exceptional units 80120 and 90010.

80150	Glass work; glazing work	
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This unit refers to work related to :

- the preparation and installation of glasswork and glazing, such as :
 - the cutting and polishing of glass;
 - the cutting and assembly of aluminum;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio					
				2020	2021	2022	2019				
80160	<ul style="list-style-type: none"> the installation of doors, windows and glazing; the installation of entrances or show windows made from metal or glass parts; the installation of curtain walls; the installation of atriums, skylights and other similar works. 			3.17	2.90	0.2443	0.2554	0.2143	0.9797	0.9797	0.9797

This unit also refers to work related to:

- the construction of greenhouses;
- the installation of sunrooms;
- the installation of big tops;
- the installation of cover shells for manure pits.

This unit does not refer to:

- preparatory or manufacturing work done in a workshop other than on the work site.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems

This unit refers to work related to:

- millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2023
	the making of templates for this machinery; the installation, repair and maintenance of garage doors, whether mechanized or not;						
	boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment;						
	the installation, alteration, modification, repair and maintenance of:						
	plumbing systems, such as :						
	· piping, fixtures, accessories and other fittings needed to supply these systems with fluids;						
	· piping, fixtures, accessories and other fittings used for drainage, run-off and ventilation of traps in these systems;						
	heating and combustion systems, such as :						
	· piping, fixtures, accessories and other fittings needed to distribute fluids or heat;						
	fire protection and localized fire protection systems, such as :						
	· piping, fixtures, accessories and other fittings used to prevent and fight fires;						
	insulation, whether it is carried out by spraying or by any other method, such as :						
	· thermal insulation of any new or existing piping system;						
	· thermal insulation of radiators, furnaces, boilers, tanks and any other similar device;						
	the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses, such as :						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.						2021

This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.

This unit does not refer to:

- the construction of outside tanks or metal tanks other than for the boiler systems;
- the installation of metal ducts for heating, ventilation and air conditioning systems, including the installation of internal insulation for ducts;
- the laying of bricks used in boiler walls;
- installation work related to pre-insulated ventilation ducts;
- cleaning using sandblasting;
- work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery;
- the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit;
- the installation of temporary swing scaffolds.

An employer classified under this unit can also be classified under

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
exceptional units 80020 and 90010.								
80170	Electrical work	2.55	2.29	0.1932	0.2066	0.1778	0.7393	0.7393

This unit refers to work related to:

- . the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line;
- . the installation of lightning rods and unit heaters;
- . electrical hook-up of a building.

This unit does not refer to:

- . construction work on energy distribution and transforming stations done by electrical contractors;
- . electrical work done by energy distribution and transforming station construction contractors;
- . installation work related to alarm, security, control or electronic equipment systems;
- . street lamp installation work along roads as well as traffic light installation work.

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title	General Rate	First-level experience ratio				Second-level experience ratio			
			2020	2021	2022	2023	2019	2020	2021	2022
80180	Sheet metal work	5.30	4.96	0.3087	0.3017	0.3211	1.5029	1.5029	1.5029	1.5029

This unit refers to work related to:

- sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as :
- the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets;
- the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices;
- the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings;
- the installation of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits.

This unit does not refer to work related to:

- work related to outdoor cladding in metal sheets or clapboard

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								
80190	Installation of electronic equipment, alarm or control systems	1.90	1.66	0.1759	0.2249	0.1769	0.6362	0.6362
This unit refers to work related to:								
<ul style="list-style-type: none"> · the installation, alteration, modification, repair and maintenance of intercom, cabledistribution, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems or cabling related to these systems; · the installation, rebuilding, modification, repair and maintenance of computer cabling; · the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal; · the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery; · the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems; · the sale, installation and repair of safety locks; · the testing, adjustment and stabilizing of air circulation and 								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2023
	distribution systems; the splicing of telecommunications cables.						
	This unit also refers to work related to: · the installation of parabolic antennas.						
	An employer who installs fire and theft alarm system and also trades in these systems is classified in this unit for these activities.						
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.						
80200	Refrigeration work, air conditioning work	2.99	2.72	0.2833	0.2878	0.2664	1.0223
	The unit refers to work related to: · the installation, rebuilding, modification, repair or maintenance of central air conditioning or refrigeration systems, including the piping, the units, accessories and other devices needed to distribute fluids and produce cold using these systems; · the installation of machinery for central air conditioning or refrigeration systems.						
	This unit does not refer to: · the insulation of refrigeration and air conditioning systems; · the testing, adjustment and stabilizing of air circulation and distribution systems; · the installation of metal ducts for air conditioning systems;						

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
80230	Landscaping work; installation of pools or spas	2.89	2.62	0.2263	0.2385	0.2038	1.0681	1.0681

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

This unit refers to:

- . landscaping work, such as :
 - . the installation of interlocking blocks or concrete paving blocks;
 - . the installation of sod;
 - . site preparation work;
 - . the planting of trees and shrubs;
 - . the erection of low walls, stairs, etc.;
 - . the maintenance of slopes alongside roads;
 - . the installation of outdoor underground pipes to water the lawn or for decorative lighting systems;
 - . the installation, construction or repair of pools;
 - . the installation or repair of spas.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of landscaping work:

- . the installation of fences.

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities related to the installation, construction or repair of pools or spas:						2021
	<ul style="list-style-type: none"> - cement or concrete work. 						2021
	This unit does not refer to:						
	<ul style="list-style-type: none"> - paving work; - snow removal; - the installation of septic tanks and septic beds. 						
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.						
80250	Ornamental building metal work	7.13	6.74	0.2266	0.2280	0.2396	1.2332
	This unit refers to work related to :						
	<ul style="list-style-type: none"> - building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies. 						
	This unit does not refer to:						
	<ul style="list-style-type: none"> - preparatory and manufacturing work done in workshops other than on the work site or on the job; 						

Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2020	2021	2022	2019	2020	2021
Exceptional unit 90010	Work done exclusively in offices	0.35	0.15	0.0062	0.0054	0.0075	0.0237	0.0237

This unit refers to:

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Installation of all other types of fences.

An employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.

An employer classified under this unit cannot also be classified under unit 65150 for the activity “Managing subsidiaries or branches located outside Québec (head office)”.

Salespersons or sales representatives

Exceptional unit 90020

This unit refers to:

An employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2020	2021	2022	2019
	offices of their employer.						2020 2021

This unit does not refer to:

- . workers who handle or deliver merchandise other than samples used for sales purposes.

An employer classified under this unit cannot also be classified under unit 65150 for the activity "Managing subsidiaries or branches located outside Québec (head office)" or under unit 80020.

SCHEDULE 2
(s. 39)

RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS
FOR THE YEAR 2024

	Rate
ACTIVITY SECTORS	
The social affairs sector	0.019
The automobile service sector	0.068
The transportation and storage sectors	0.045
The provincial administration sector	0.043
The printing and allied industries sector, the metal fabricating industries sector, the electrical products industries sector, the clothing industries sector and the textile and knitting sector	0.041
The transportation equipment and machinery industries sector	0.050
The mining and mining services sector	0.080
The municipal affairs sector	0.040
The construction sector	0.027

SCHEDULE 3
(ss. 40 and 41)

LUMP SUM UNDER PARAGRAPH 3 OF SECTION 310 OF THE ACT. AMOUNT UNDER SECTION 313 OF THE ACT AND RATE APPLICABLE TO THE PROTECTION OF A MEMBER OF A BOARD OF DIRECTORS FOR THE YEAR 2024

The lump sum used to establish the assessment of the employer of a student referred to in section 10 of the Act, pursuant to paragraph 3 of section 310 of the Act, is set, for the year 2024, at \$6 per trainee.

The amount referred to in section 313 of the Act is set for the year 2024 at \$65.

The rate used to establish the amount payable by a person who only sits on the board of directors of a legal person and who registers in this capacity or as an executive officer pursuant to section 18 of the Act is that of unit 65110.

SCHEDULE 4
(ss. 49, 62 and 63)

The qualifying threshold for the year 2024 is \$1,410.

The amount used for the calculation in section 62 for the year 2024 is \$4,230.

The amount used for the calculation in section 63 for the year 2024 is \$197,400.

SCHEDULE 7
(ss. 104, 105 and 106)

TABLE OF PREMIUMS FOR THE YEAR 2024
(percentage)

Risk related portion of the assessment	Assumption limit (multiple of the maximum yearly insurable earnings)									
	1½	2	2½	3	4	5	6	7	8	9
13,750 and below	84.6	84.6	84.6	84.6	84.6	84.6	84.6	84.6	84.6	84.6
18,750	81.2	81.2	81.2	81.2	81.2	81.2	81.2	81.2	81.2	81.2
25,700	77.4	77.4	77.4	77.4	77.4	77.4	77.4	77.4	77.4	77.4
35,350	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1	73.1
47,850	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7	68.7
65,100	64.1	64.1	64.1	64.1	64.1	64.1	64.1	64.1	64.1	64.1
88,100	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3
119,400	54.4	54.4	54.4	54.4	54.4	54.4	54.4	54.4	54.4	54.4
161,600	52.9	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2
219,450	50.5	46.2	43.8	43.8	43.8	43.8	43.8	43.8	43.8	43.8
300,350	49.4	43.7	41.2	39.6	37.9	37.9	37.9	37.9	37.9	37.9
416,450	47.3	41.9	38.8	36.5	33.2	31.6	31.6	31.6	31.6	31.6
586,850	45.2	39.6	36.2	33.8	30.1	27.4	26.4	25.8	25.4	25.4
846,000	43.4	37.8	34.1	31.3	26.6	22.8	20.9	20.0	19.4	19.1
1,255,300	42.0	36.1	32.1	28.9	23.5	19.3	16.7	15.4	14.8	14.3
1,930,450	40.9	34.8	30.5	26.9	20.9	16.3	13.4	11.8	11.1	10.7
3,099,000	40.1	33.7	29.2	25.4	18.9	13.9	10.7	9.0	8.3	7.8
5,225,550	39.4	32.9	28.2	24.2	17.3	12.1	8.7	6.8	6.0	5.6
9,478,250	39.0	32.3	27.4	23.2	16.1	10.6	7.1	5.1	4.3	3.8
17,984,100	38.7	31.8	26.9	22.5	15.2	9.6	5.9	4.0	3.1	2.6
34,995,200 and above	38.6	31.6	26.5	22.0	14.5	8.8	5.2	3.2	2.3	1.8

106463

M.O., 2023**Order 2023-02 of the Minister of Education
dated 20 September 2023**Education Act
(chapter I-13.3)Regulation to amend the Regulation respecting
teaching licences

THE MINISTER OF EDUCATION,

CONSIDERING section 456 of the Education Act (chapter I-13.3), which provides that the Minister of Education may, by regulation, establish a classification of teaching licences, the nature and term of such licences, and the requirements and procedure applicable to their issuance or renewal, as the case may be, including the documents and information to be furnished, as well as the standards for evaluating the formal training of teachers for the determination of their qualifications;

CONSIDERING that the Regulation respecting teaching licences (chapter I-13.3, r. 2.01) was made;

CONSIDERING the publication in Part 2 of the *Gazette officielle du Québec* of 31 August 2022, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), of the draft Regulation to amend the Regulation respecting teaching licences with a notice that it could be made on the expiry of 45 days following that publication;

CONSIDERING that the draft Regulation to amend the Regulation respecting teaching licences has been submitted before passage to the Conseil supérieur de l'éducation for preliminary examination, in accordance with section 458 of the Education Act;

CONSIDERING that it is expedient to make the draft Regulation with amendments;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting teaching licences, attached to this Order, is hereby made.

Québec, 20 September 2023

BERNARD DRAINVILLE
Minister of Education

Regulation to amend the Regulation respecting teaching licences

Education Act
(chapter I-13.3, s. 456)

1. The Regulation respecting teaching licences (chapter I-13.3, r. 2.01) is amended in section 5

(1) by adding “and teaching authorizations for vocational training” at the end of the first paragraph;

(2) by replacing “and provisional teaching licences” in the second paragraph by “, provisional teaching licences and teaching authorizations”.

2. Section 10 is amended by adding the following at the end:

“(4) a person trained in general education teaching outside Canada who

(a) holds a bachelor’s degree, a Master’s degree or an equivalent diploma including at least 45 credits in the field of training and 21 credits in educational psychology training;

(b) holds a bachelor’s degree, a Master’s degree or an equivalent diploma including at least 45 credits in the field of training and 9 credits in educational psychology training and proves relevant teaching experience of at least 1 year; or

(c) holds a university diploma in general education teaching or an equivalent diploma including at least 60 credits, 30 credits of which are in educational psychology training including one or more practicums.”.

3. The following is inserted after section 13:

“13.1. A person referred to in paragraph 4 of section 10 may be issued a general education teaching diploma after proving completion of the training so that it is equivalent to training leading to a diploma referred to in any of Schedules I and IV and has met the requirements of section 13.”.

4. Section 14 is amended

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

“14. The probationary general education teaching permit referred to in paragraph 1 or 2 of section 10 is valid for 5 years and the permit referred to in paragraph 3 or 4 of that section is valid for 10 years; the permits may be renewed for subsequent 5-year periods.”.

(2) by replacing “12 or 13” in the second paragraph by “12, 13 or 13.1”.

5. Section 15 is amended by replacing paragraph 2 by the following:

“(2) the holder of a vocational training teaching licence, issued outside Canada, who has training equivalent to training leading to a diploma listed in Schedule II or has successfully completed university training comprising 30 credits equivalent to a teacher training program in vocational training listed in Schedule V and who

(a) has obtained a diploma of vocational studies, a diploma of college studies in a technical program, a university certificate comprising at least 30 credits or a university diploma directly related to the program to be taught in a sector of activities listed in Schedule III; or

(b) has a minimum of 3,000 hours of practical experience or teaching in a trade directly related to the program to be taught.”.

6. Section 17 is replaced by the following:

“17. A person referred to in paragraph 2 of section 15 may be issued a vocational training teaching diploma after meeting the following conditions:

(1) the person meets all the conditions set out in subparagraphs *a* and *b* of paragraph 2 of section 15;

(2) the person has successfully served the probationary period in accordance with subdivision 2 of Division 4 of Chapter 4;

(3) the person has completed a course on the Québec school system offered as part of a university teacher training program in vocational training listed in Schedule II or an equivalent course given by Télé-université du Québec.”.

7. Section 18 is amended

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

“18. The probationary vocational training teaching permit referred to in paragraph 0.1 or 1 of section 15 is valid for 5 years and the permit referred to in paragraph 2 of that section is valid for 10 years; the permits may be renewed for subsequent 5-year periods.”.

(2) in the second paragraph

(*a*) by inserting “0.1 or” after “paragraph” in subparagraph 1;

(b) by inserting “meets all the conditions set out in subparagraphs *a* and *b* of that paragraph and” after “applicant” in subparagraph 2.

8. Section 37 is amended

(1) by replacing “or probationary permit” in the first paragraph by “, probationary permit or teaching authorization”;

(2) by striking out the second paragraph.

9. The heading of Chapter 5 is amended by adding “AND TEACHING AUTHORIZATIONS” at the end.

10. Section 42 is amended by adding the following at the end:

“A provisional general education teaching licence may not be issued pursuant to subparagraph *b* of subparagraph 1 of the first paragraph to a person who satisfies all the conditions for issuance of a probationary permit without having successfully passed a language examination set out in section 37 or 38.”.

11. Sections 43 and 44 are replaced by the following:

“43. A teaching authorization for vocational training may be issued to a person who

(1) has obtained a certificate of achievement comprising 90 credits, including 45 credits in educational training other than those for prior learning assessment for the trade, in a program listed in Schedule II;

(2) has obtained a diploma of vocational studies, a diploma of college studies in a technical program, a university certificate comprising at least 30 credits or a university diploma, directly related to the program to be taught in a sector of activities listed in Schedule III; and

(3) has at least 3,000 hours of practical experience or teaching in a trade, directly related to the program to be taught;

43.1. A provisional vocational training teaching licence may be issued to a person who is enrolled in a teacher training program in vocational training listed in Schedule II and who, in addition to meeting the conditions set out in subparagraphs 2 and 3 of the first paragraph of section 43,

(1) has a promise of employment from an employer referred to in section 29 certifying that, within 12 months, the employer is to give the person a vocational training teaching position, directly related to the program to be taught, requiring a teaching licence and that the position cannot be filled by the holder of a teaching licence; and

(2) has earned at least 3 credits in pre-service vocational teacher training in a program listed in Schedule II.

44. A teaching authorization for vocational training issued pursuant to section 43 is valid for not more than 6 years and expires at the end of the fifth school year following the year in which it was issued. It may be renewed for subsequent periods of 5 school years if the holder meets the conditions set out in any of the following paragraphs:

(1) has taught for 750 hours in an institution referred to in section 29, directly related to the training for which the authorization has been obtained;

(2) has accumulated 1,500 hours of relevant experience in the workplace;

(3) has earned 9 of the 30 additional credits in the teacher training program in vocational training listed in Schedule II;

(4) partially meets the requirements set out in at least 2 of paragraphs 1 to 3, provided that the completion percentages reached total at least 100%.”.

12. Section 45 is amended by replacing “paragraph 2 of section 43” in the portion before paragraph 1 by “section 43.1”.

13. Section 50 is amended

(1) by replacing “, or is expelled from, withdraws from or otherwise ceases to be enrolled in the program, unless the university has agreed to suspend the holder’s enrollment” in the first paragraph by “or is expelled from the program”;

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

“The holder of a provisional teaching licence must notify the Minister and, where applicable, the holder’s employer as soon as the holder is in a situation described in the first paragraph.”.

14. The following is inserted after section 50:

“50.1. A provisional teaching licence is suspended as soon as the holder withdraws from the teacher training program to be completed or ceases to be enrolled in the program for a reason other than the reason provided for in section 50, unless the university has agreed to suspend the holder’s enrollment.

Except where enrolment is suspended, the holder of a provisional teaching licence must notify the Minister and, where applicable, the holder's employer as soon as the holder is in a situation described in the first paragraph. The first paragraph of section 55 applies, with the necessary modifications, where a situation referred to in the first paragraph is reported to the Minister by a third person.

A provisional teaching licence that has been suspended, pursuant to the first paragraph, becomes valid again for the remaining period of the original validity period and renewable, where applicable, as soon as the holder proves re-enrollment in the teacher training program.”.

15. Section 54 is amended by replacing “or a provisional teaching licence” and “or provisional teaching licence” in the first paragraph by “, a provisional teaching licence or authorization” and “, provisional teaching licence or authorization. Proof that the person remains authorized to work in Canada may also be required”, respectively.

16. The following is inserted after section 62.1:

“62.2. Up to 30 June 2027, the following diplomas are listed in Schedule I to this Regulation in the “TEACHER TRAINING PROGRAMS IN GENERAL EDUCATION RECOGNIZED SINCE SEPTEMBER 2001” section:

(1) the “Maîtrise en enseignement secondaire, français, langue d'enseignement” comprising 60 credits from the Université du Québec en Abitibi-Témiscamingue;

(2) the “Maîtrise en enseignement secondaire, mathématique” comprising 60 credits from the Université du Québec en Abitibi-Témiscamingue;

(3) the “Maîtrise en éducation préscolaire et en enseignement primaire (MÉPEP)” comprising 60 credits from Université TÉLUQ.”.

17. Sections 63.2 and 63.3 are replaced by the following:

“63.2. A provisional vocational training teaching licence issued under paragraph 1 of section 43 of this Regulation, as it read on (*insert the date that occurs one day before the date of coming into force of this Regulation*), including a provisional vocational training teaching licence referred to in subparagraph 11 of the second paragraph of section 59, is deemed to be a teaching authorization for vocational training issued pursuant to section 43.

A provisional vocational training teaching licence issued under paragraph 2 of section 43 of this Regulation, as it read on (*insert the date that occurs one day before the date of coming into force of this Regulation*), including a provisional vocational training teaching licence referred to in subparagraph 12 of the second paragraph of section 59, is deemed to be a provisional vocational training teaching licence issued under section 43.1.

This section does not operate to extend the validity period of those teaching licences or postpone their expiry date.”.

18. The first paragraph of section 14 of the Regulation respecting teaching licences, as it read on (*insert the date that occurs one day before the date of coming into force of this Regulation*), continues to apply to probationary permits issued pursuant to paragraph 3 of section 10 before (*insert the date of coming into force of this Regulation*).

The first paragraph of section 18 of the Regulation respecting teaching licences, as it read on (*insert the date that occurs one day before the date of coming into force of this Regulation*), continues to apply to probationary permits issued pursuant to paragraph 2 of section 15 before (*insert the date of coming into force of this Regulation*).

The probationary permit referred to in this section may be renewed for the first time even if the holder has not successfully met all the requirements for renewal set out in section 14 or 18 of the Regulation respecting teaching licences, as applicable.

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

106486

Draft Regulations

Draft Regulation

Archives Act
(chapter A-21.1)

Accreditation of private archival agencies —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 accreditation of private archival agencies, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation amends the validity period of the accreditation from the date of the issue of the certificate, extending it from 2 to 5 years. It also replaces references to the Minister of Culture, Communications and the Status of Women by a reference to Bibliothèque et Archives nationales du Québec.

The draft Regulation would create moderate savings for accredited private archival agencies. In accordance with the Politique gouvernementale sur l'allègement réglementaire et administratif – pour une réglementation intelligente, the draft Regulation has undergone a regulatory impact analysis with regard to the impact on enterprises mentioned above. The analysis may be consulted on the website of the Ministère.

Further information on the draft Regulation may be obtained by contacting Valérie D'Amour, Direction générale des Archives nationales, Bibliothèque et Archives nationales du Québec, 535, Avenue Viger Est, Montréal (Québec) H2L 2P3; telephone: 514 873-1101, extension 6281; email: valeriedamour@banq.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Mathieu Lacombe, Minister, Ministère de la Culture et des Communications, 225, Grande Allée Est, bloc A, 1^{er} étage, Québec (Québec) G1R 5G5; email: ministre@mcc.gouv.qc.ca.

MATHIEU LACOMBE
Minister of Culture and Communications

Regulation to amend the Regulation respecting accreditation of private archival agencies

Archives Act
(chapter A-21.1, s. 37, 1st par., subparagraph. 4)

1. The Regulation respecting accreditation of private archival agencies (chapter A-21.1, r. 1) is amended in section 5 by replacing “2” by “5”.

2. The Regulation is amended by replacing the words “Minister of Culture, Communications and the Status of Women” and “Minister” wherever they appear by “Bibliothèque et Archives nationales”, with the necessary modifications.

3. This Regulation applies to accreditations issued as of (*insert the date of coming into force of this Regulation*).

4. This Regulation comes into force on (*insert the date that is 15 days after the date of its publication in the Gazette officielle du Québec*).

106483

Draft Regulation

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

Architects' Fees (Services to Government) —Revocation

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to revoke the Architects' Fees (Services to Government) Regulation, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation revokes the Architects' Fees (Services to Government) Regulation (chapter C-65.1, r. 9) but maintains its application for a certain period of time.

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 Robert Villeneuve, Director General, Direction générale de l'encadrement, Sous-secrétariat aux marchés publics, Secrétariat du Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8, telephone: 418 643-0875, extension 4938; email: robert.villeneuve@sct.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister Responsible for Government Administration and Chair of the Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8; email: robert.villeneuve@sct.gouv.qc.ca.

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

Regulation to revoke the Architects' Fees (Services to Government) Regulation

Act respecting contracting by public bodies
(chapter C-65.1, s. 23, par. 1)

1. The Architects' Fees (Services to Government) Regulation (chapter C-65.1, r. 9) is revoked.

The Regulation continues to apply to contract award procedures begun before the date of coming into force of this section.

The same applies to contracts resulting from those procedures that are in progress on that date. As of (*insert the date that is four years and 15 days after the date of publication of this Regulation in the Gazette officielle du Québec*), for the remaining duration of such contracts, the parties may agree on terms that are different than those provided for in the Regulation.

2. Until the coming into force of Section 1, Schedule II of the Architects' Fees (Services to Government) Regulation must be read

(1) by replacing "FROM 6 APRIL 2023 to 5 JANUARY 2024" by "AS OF 6 APRIL 2023";

(2) by striking out the column "AS OF 6 JANUARY 2024".

3. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*, except section 1 which comes into force on (*insert the date that is one year and 15 days after the date of publication of this Regulation in the Gazette officielle du Québec*).

106489

Draft Regulation

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

Certain service contracts of public bodies —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 certain service contracts of public bodies, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation reviews the methods for awarding architecture or engineering professional service contracts relating to construction work on a building or transport infrastructure.

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 Robert Villeneuve, Director General, Direction générale de l'encadrement, Sous-secrétariat aux marchés publics, Secrétariat du Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8, telephone: 418 643-0875, extension 4938; email: robert.villeneuve@sct.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister Responsible for Government Administration and Chair of the Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8; email: robert.villeneuve@sct.gouv.qc.ca.

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

Regulation to amend the Regulation respecting certain service contracts of public bodies

Act respecting contracting by public bodies
(chapter C-65.1, s. 23, pars. 1, 3 and 6)

1. The Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4) is amended by inserting the following subdivision after the heading of Division IV of Chapter II:

“§1. Exceptions relating to scope”

15.2. Architecture and engineering service contracts relating to construction work on a building or transport infrastructure referred to in Division IV.1 of chapter IV are governed by this Division only to the extent provided for in Division IV.1.”.

2. Subdivision 1 of Division IV of Chapter II is renumbered 2.

3. Subdivision 2 of Division IV of Chapter II is renumbered 3.

4. Section 24 is revoked.

5. Section 25 is amended by replacing “24” in the ninth paragraph by “23”.

6. Section 28 is amended by replacing subparagraph 2 of the third paragraph by the following:

(2) their quality score and rank according to the quality score or, where applicable, their quality score, adjusted price and their rank according to the adjusted prices

7. The following sections are added after section 32:

“32.1. Despite section 30, only the Ministère des Transports and the Société québécoise des infrastructures may enter into a task order contract for architecture or engineering services relating to construction work on a building or transport infrastructure. The Ministère and the Société may only request a quality demonstration, which is evaluated in accordance with the conditions in sections 1 to 7 of Schedule 2.

The tender documents must indicate, in addition to the information provided for in section 31, the criteria for distributing performance requests among service providers, as well as the compensation rates applicable.

Despite section 32, performance requests are made to the service providers retained in a fair manner that takes into account the objectives set out in subparagraphs 2 and 6 of the first paragraph of section 2 of the Act.

32.2. Where the Ministère des Transports or the Société québécoise des infrastructures enters into a contract under section 32.1, it must, once a year, publish a notice on the electronic tendering system in order to enable the selection of one or more additional service providers for the purpose of carrying out the performance requests resulting from the contract.

The notice must indicate, along with the estimated amount of the expenditure for the remaining period of the contract, the information provided for in the second paragraph of section 4, with the necessary modifications. The third paragraph of section 4 applies. In addition, the tender documents are adapted and used again for selecting one or more additional service providers.”.

8. Section 34 is amended

(1) by striking out “, except in the cases provided for in section 24,”;

(2) by inserting “, except a contract referred to in section IV.1 of Chapter IV” after “contract”.

9. Division IV of Chapter IV, including section 40, is revoked.

10. The following Division is added after section 40:

“DIVISION IV.1

ARCHITECTURE AND ENGINEERING SERVICE CONTRACTS RELATING TO CONSTRUCTION WORK ON A BUILDING OR TRANSPORT INFRASTRUCTURE

§1. Contract awarded following an evaluation based on measurement of the level of quality of tenders followed by a negotiation of the price of the contract

40.1. A public body may, to award an architecture or engineering contract relating to construction work on a building or transport infrastructure, request a quality demonstration based on predetermined evaluation criteria in order to negotiate the price of the contract.

The public body opens the tenders only in the presence of the secretary of the selection committee or its representative at the designated place and on the date and time fixed in the tender documents and applies the provisions of section 10.1.

The public body evaluates the quality of a tender in accordance with the conditions in sections 1 to 7 of Schedule 2. If several service providers obtain identical final scores, the public body determines the ranking of the service providers concerned by a drawing of lots.

Within 15 days of the date of informing service providers of the result of the tender quality evaluation, the public body must begin negotiations on the price of the contract with the service provider whose acceptable tender obtained the highest final score, or who won the draw, where applicable.

The negotiation period to enter into a written agreement is 90 days. Not later than the 60th day of this period, if no agreement has been reached, the public body must inform the tenderer of the state of negotiations.

If the parties terminate negotiations or upon the expiry of the 90-day period, the public body negotiates the price of the contract, in accordance with the conditions in the fifth paragraph, with the subsequent service provider whose acceptable tender obtained the highest final score or who won the draw, where applicable. The public body proceeds in this manner until an agreement is entered into or until there are no more service providers whose tenders are acceptable.

The contract is awarded to the service provider, and the public body and the service provider enter into a written agreement.

The public body publishes in the electronic tendering system the names of the service providers who filed tenders within 4 working days following the awarding of the contract.

40.2. Sections 15.1, 18, 26 and 28 apply to the contract awarding process performed under this subdivision.

In the case of an invitation to tender, the composition of the selection committee may differ from that provided for in the second paragraph of section 26. In addition, the information referred to in section 28 must be communicated within 15 days of the evaluation of the quality of tenders.

§2. Contract awarded following an evaluation based on measurement of the level of quality of tenders followed by an evaluation of the price submitted

40.3. A public body may, to award an architecture or engineering service contract relating to construction work on a building or transport infrastructure, request a price and a quality demonstration.

Tenders are given a score out of a total of 100 points, including not less than 40 points and not more than 70 points for quality and not less than 30 points and not more than 60 points for the price.

The quality of a tender is evaluated in accordance with the conditions in sections 1 to 7 of Schedule 2.

The tendered price is evaluated on the basis of the gap between that price and

(1) the median market price (MMP), which is calculated on the basis of the prices of acceptable tenders submitted and the contract price estimated by the public body at the time of the call for tenders;

(2) the upper limit (UL) and lower limit (LL) of a price range determined on the basis of the median market price, which are calculated according to the following formulas:

$$LL = MMP \times (1 - X)$$

$$UL = MMP \times (1 + X)$$

where X is the proportion, expressed as a percentage, of the contract price estimated at the time of the call for tenders that the public body is prepared to pay in excess of that price, the proportion being not less than 40% and not more than 60%.

The maximum points relating to the price are attributed to the tender whose price is within the optimal market price range whose upper and lower limits are established by subtracting or adding, as the case may be, to the median market price an amount equivalent to 5% of the value of that median.

No points are attributed to a tender whose price is outside the price range determined in accordance with subparagraph 2 of the fourth paragraph.

In addition, the number of points attributed to a tender that is covered neither by the fifth nor the sixth paragraphs is calculated according to the following formula:

$$\frac{(Y - |MMP - P|)}{(Y - (MMP \times 5\%))} \times Z$$

where

P is the price submitted;

Y is the amount resulting from the difference between the upper limit of the price range and the median market price;

Z is the maximum points relating to price that can be attributed to a tender.

40.4. The tender documents must indicate the proportion, expressed as a percentage, of the contract price estimated at the time of the call for tenders that the public body is prepared to pay in excess of that price.

40.5. At the tender opening, the public body must disclose its estimate of the contract price at the time of the call for tenders.

40.6. The contract is awarded to the service provider whose tender obtained the highest final score.

40.7. The second paragraph of section 16 and sections 17, 18 and 26 to 28 apply to the contract awarding process performed under this subdivision.

If several service providers obtain identical results, the contract is awarded to the service provider which submits the lowest price or, if the price is identical, by a drawing of lots. In the case of an invitation to tender, the composition of the selection committee may differ from that provided for in the second paragraph of section 26.

§3. Contract awarded following a design competition

40.8. A public body may, to award an architecture service contract or an engineering contract relating to construction work on a building or transport infrastructure or a contract for both architecture services and engineering relating to such work, hold a competition where a jury selects a design.

For the purpose of this Regulation, the candidates and finalists of a competition under this subdivision are, depending on the context, service providers or tenderer, submissions and proposals are tenders, and the winner of such a competition is the successful tenderer of a public call for tenders.

40.9. The public body constitutes a jury in charge of selecting one of the proposals submitted for the competition. The jury is made up of a selection committee established in accordance with section 26 and one or more persons of public renown. Those persons must be fewer than the members of the selection committee.

At least one of the jury members must be an architect for architecture service contracts and at least one of the jury members must be an engineer for engineering service contracts. For contracts involving both architecture and engineering services, the jury must include at least one architect and one engineer.

The public body may also invite any person with expertise to act as advisor to the jury at any stage of the competition.

40.10. The public body determines the situations in which a conflict of interest is deemed to arise between candidates and the person or persons of public notoriety who are members of the jury. Candidates who are in one of those situations become ineligible.

40.11. The public body conducts the competition by means of a two-stage public call for tenders.

At the first stage, the public body selects candidates by soliciting only a quality demonstration.

The public body opens the applications only in the presence of the secretary of the selection committee or its representative at the designated place and on the date and time fixed in the tender documents and applies the provisions of section 10.1.

The public body evaluates the submissions received, ensuring that candidates are eligible and their tenders are compliant.

The jury evaluates the quality of submissions in accordance with the conditions in sections 1 to 7 of Schedule 2. All submissions having the acceptable level of performance are retained. If only a limited number of candidates are invited to take part in the second stage, those having obtained the highest final scores are retained.

If the public body rejects a submission because the candidate is ineligible or the submission is non-compliant, the public body so informs the candidate, specifying the reason for the rejection, at the same time as the public body sends the selected candidates their invitation to take part, as finalists, in the second stage. At the same time, the public body publishes in the electronic tendering system the names of the candidates having taken part in the first stage as well as the names of the finalists among them.

At the second stage, the public body invites the finalists to submit a proposal that includes a quality demonstration. Despite section 9.2, the public body may allow finalists to submit a proposal that is not compatible with the electronic tendering system by a means that the public body indicates in that system. The public body ascertains the integrity of the proposal transmitted through that means.

To evaluate the quality of the proposal, the jury must take into account the extent to which the design that is the subject of the proposal is feasible and keeps to the estimated cost of the work. Proposals that do not reach an acceptable level of performance in regard to either of those two criteria are rejected.

The jury may invite the finalists to present the proposal and to interact with them. The mode of communication chosen must ensure that the members of the selection committee sitting on the jury remain anonymous.

The contract is awarded to the winner of the competition, that is the finalist whose proposal best meets all the criteria. The jury may also award prizes and honourable mentions to the other finalists.

Sections 18 and 28 apply.

40.12. The public body must indicate in the tender documents

(1) the name of the person or persons of public notoriety referred to in the first paragraph of section 40.9 as well as the rules aimed at preventing conflicts of interest between that person or persons on the one hand and the candidates and finalists on the other hand;

(2) whether the number of candidates invited to participate in the second stage is limited;

(3) the compensation payable to the finalists having completed the second stage;

(4) any honorary distinctions awarded to the finalists, other than the winner of the competition, having completed the second stage;

(5) fees payable to the winner of the competition for the performance of the contract.”.

11. Section 51 is amended by inserting the following subparagraph after subparagraph *d* of paragraph 4:

“(e) in the case of a contract awarded following an evaluation based on measurement of the level of quality of tenders followed by an evaluation of the price submitted, the estimated amount of the contract at the time of the call for tenders;”.

12. The following Division is added after section 51.3:

“**DIVISION I.1**

TASK ORDER CONTRACTS FOR ARCHITECTURE AND ENGINEERING SERVICES RELATING TO CONSTRUCTION WORK ON A BUILDING OR TRANSPORT INFRASTRUCTURE

51.4. Each year, following task order contracts entered into for architecture or engineering services relating to construction work on a building or transport infrastructure, the Ministère des Transports or the Société québécoise des infrastructures must make public at least the following information:

- (1) the name of the service provider or providers;
- (2) the date of conclusion of the contract with the service provider or providers;
- (3) the number of task orders completed by the service provider or providers and the nature of the services requested;
- (4) the amount paid for each task order completed;
- (5) the estimated amount of the expenditure corresponding to the remaining period of the contract.”.

13. Contract award procedures begun before the coming into force of the provisions of this Regulation that apply to them are continued in accordance with the provisions in force on the date of the beginning of the procedures.

In addition, any contract in progress on the date of coming into force of the provisions of this Regulation that apply to it is continued in accordance with the provisions that are in force on the day before that coming into force.

14. Until section 9 of this Regulation comes into force, the first paragraph of section 40 of the Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4) must read as follows:

“40. In the case of engineering service contracts relating to transport infrastructure for which only a quality demonstration is solicited in accordance with section 23, the special awarding rules below may be applied with the authorization of the Minister of Transport: (1) following a single public call for tenders, contracts are awarded to more than one service provider, despite section 22; (2) a task order contract is awarded to more than one service provider, despite section 32.”

15. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*, except sections 2, 3, 6, 7 and 9, section 10 insofar as it makes subdivision 1 of Division IV.1 of Chapter IV of the Regulation respecting certain service contracts of public bodies (chapter C-65.1, r. 4), and section 12, which come into force on (*insert the date that is one year and 15 days after the date of publication of this Regulation in the Gazette officielle du Québec*).

106488

Draft Regulation

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

Engineers' Fees (Services to Government) — Revocation

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to revoke the Engineers' Fees (Services to Government) Regulation, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation revokes the Engineers' Fees (Services to Government) Regulation (chapter C-65.1, r. 12) but maintains its application for a certain period of time.

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 Robert Villeneuve, Director General, Direction générale de l'encadrement, Sous-secrétariat aux marchés publics, Secrétariat du Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8, telephone: 418 643-0875, extension 4938; email: robert.villeneuve@sct.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister Responsible for Government Administration and Chair of the Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8; email: robert.villeneuve@sct.gouv.qc.ca.

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

Regulation to revoke the Engineers' Fees (Services to Government) Regulation

Act respecting contracting by public bodies
(chapter C-65.1, s. 23, par. 1)

I. The Engineers' Fees (Services to Government) Regulation (chapter C-65.1, r. 12) is revoked.

The Regulation continues to apply to contract award procedures begun before the date of coming into force of this section.

The same applies to contracts resulting from those procedures that are in progress on that date. As of *(insert the date that is four years and 15 days after the date of publication of this Regulation in the Gazette officielle du Québec)*, for the remaining duration of such contracts, the parties may agree on terms that are different than those provided for in the Regulation.

2. Until the coming into force of Section 1, Schedule I of the Engineers' Fees (Services to Government) Regulation (chapter C-65.1, r. 12) must be read

(1) by replacing "FROM 6 APRIL 2023 to 5 JANUARY 2024" by "AS OF 6 APRIL 2023";

(2) by striking out the column "AS OF 6 JANUARY 2024".

3. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*, except section 1 which comes into force on *(insert the date that is one year and 15 days after the date of publication of this Regulation in the Gazette officielle du Québec)*.

106491

Draft Regulation

Act respecting collective agreement decrees
(chapter D-2)

Automotive services industry – Québec — Levy in the case of an artisan — Amendment

Notice is hereby given, in accordance with subparagraph *i* of the second paragraph of section 22 of the Act respecting collective agreement decrees (chapter D-2), that the Comité paritaire de l'industrie des services automobiles de la région de Québec has sent an application to the Minister concerning the approval of the draft Regulation to amend the Levy Regulation of the Comité paritaire de l'industrie des services automobiles de la région de Québec and that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the Regulation, appearing below, may be approved by the Government on the expiry of 45 days following this publication.

The draft Regulation reviews the basis for the calculation of the levy in the case of an artisan covered by the Decree respecting the automotive services industry in the Québec region (chapter D-2, r. 11).

Regulatory impact analysis has shown that the amendments proposed will have a negligible impact on artisans.

Further information on the draft Regulation may be obtained by contacting Vincent Huot, policy development advisor, Direction des politiques du travail, Ministère du Travail, 425, rue Jacques-Parizeau, 5^e étage, Québec (Québec) G1R 4Z1; telephone: 581 628-8934, extension 81068 or 1-888-628-8934, extension 81068 (toll free); email: vincent.huot@travail.gouv.qc.ca.

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

JEAN BOULET
Minister of Labour

Regulation to amend the Levy Regulation of the Comité paritaire de l'industrie des services automobiles de la région de Québec

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

1. The Levy Regulation of the Comité paritaire de l'industrie des services automobiles de la région de Québec¹ is amended in section 4 by replacing “an amount equal to \$2 per week” by “a weekly contribution calculated as follows: 0.35% of the wage rate in force for a Class C journeyman multiplied by the duration of the standard workweek provided for in section 3.01 of the Decree respecting the automotive services industry in the Québec region (chapter D-2, r. 11)”.

2. This Regulation comes into force on (*insert the date occurring six months after the date of publication of this Regulation in the Gazette officielle du Québec*).

106487

1. The Levy Regulation of the Comité paritaire de l'industrie des services automobiles de la région de Québec was approved by Order in Council 51-96 dated 16 January 1996 (1996, G.O. 2, 998), and its amendments were approved by Order in Council 501-2002 dated 24 April 2002 (2002, G.O. 2, 2322) and Order in Council 828-2008 dated 27 August 2008 (2008, G.O. 2, 4580).

Draft Regulation

Act respecting collective agreement decrees (chapter D-2)

Personnel in the traffic control industry in Québec —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 from the contracting parties to amend the Decree respecting personnel in the traffic control industry in Québec (chapter D-2, r. 16.1), and that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the Decree to amend the Decree respecting personnel in the traffic control industry in Québec, 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 rate established in the decree.

The regulatory impact analysis shows that the increases proposed by the draft Decree will have a material impact on the enterprises subject to the Decree.

Further information on the draft Decree may be obtained by contacting Karine Lajeunesse, policy development advisor, Direction des politiques du travail, Ministère du Travail, 425, rue Jacques-Parizeau, 5^e étage, Québec (Québec) G1R 4Z1; telephone: 581 628-8934, extension 80211, or 1 888-628-8934, extension 80211 (toll free); email: karine.lajeunesse@travail.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^e étage, Québec (Québec) G1R 5S1; email: ministre@travail.gouv.qc.ca.

JEAN BOULET
Minister of Labour

Decree to amend the Decree respecting personnel in the traffic control industry in Québec

Act respecting collective agreement decrees (chapter D-2, s. 2, s. 4, 1st par., s. 6, 1st par. and s. 6.1, 1st par.)

1. The Decree respecting personnel in the traffic control industry in Québec (chapter D-2, r. 16.1) is amended in section 5 by replacing the first paragraph by the following:

“An employee is entitled to the following minimum hourly wage rate:

As of (insert the date of coming into force of this Decree)	As of 25 February 2024	As of 23 February 2025
\$22.00	\$23.00	\$24.00
..		

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

106480

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 electrolytes.

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^e 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 Annie Lemieux, Secretary of the Office des professions du Québec, 800, place D'Youville, 10^e étage, Québec (Québec) G1R 5Z3; email: 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.

ANNIE LEMIEUX
Secretary
Office des professions du Québec

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

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

1. Schedule III of the Regulation respecting the terms and conditions for the sale of medications (chapter P-10, r. 12), amended by section 2 of the Regulation to amend the Regulation respecting the terms and conditions for the sale of medications, approved by Order in Council 1343-2023 (2023, G.O. 2, 2134), is further amended by inserting the following substance and specification after the substance “DYCLONINE AND ITS SALTS”:

“ELECTROLYTES” and “Dosage forms for colon cleansing and irrigation”.

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

106493

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 of Sustainable Development, Environment and Parks 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 reduce by half the amount of the fees payable for the issue of a general licence to keep animals in captivity, where the licence is issued after 30 November.

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, coordinator, regulations governing structured wildlife territories, Service des affaires législatives fauniques, 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^e étage, Québec (Québec), G1S 4X4; telephone: 418 521-3888, extension 707378; email: 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 Jacob Martin-Malus, Assistant Deputy Minister for Biodiversity, 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: melanie.fortin@environnement.gouv.qc.ca.

BENOIT CHARETTE

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

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)

I. The Regulation respecting the scale of fees and duties related to the development of wildlife (chapter C-61.1, r. 32) is amended in section 4.3

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

“Where a general licence to keep animals is issued after 30 November, the fees payable correspond to half the applicable amount provided for in subparagraph 1 of the first paragraph.”;

(2) by adding “applicable” before “amount provided for” in the second paragraph;

(3) by adding “applicable” before “amount provided for” in the third paragraph.

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

106481

Draft Regulation

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

Honoraires pour services professionnels fournis au gouvernement par des arpenteurs-géomètres

— Revocation

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to revoke the Tarif d'honoraires pour services professionnels fournis au gouvernement par des arpenteurs-géomètres, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation revokes the Tarif d'honoraires pour services professionnels fournis au gouvernement par des arpenteurs-géomètres (chapter C-65.1, r. 10).

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 Robert Villeneuve, Director General, Direction générale de l'encadrement, Sous-secrétariat aux marchés publics, Secrétariat du Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8, telephone: 418 643-0875, extension 4938; email: robert.villeneuve@sct.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister Responsible for Government Administration and Chair of the Conseil du trésor, 875, Grande Allée Est, Québec (Québec) G1R 5R8; email: robert.villeneuve@sct.gouv.qc.ca.

SONIA LEBEL

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

**Regulation to revoke the Tarif
d'honoraires pour services professionnels
fournis au gouvernement par
des arpenteurs-géomètres**

Act respecting contracting by public bodies
(chapter C-65.1, s. 23, par. 1)

1. The Tarif d'honoraires pour services professionnels fournis au gouvernement par des arpenteurs-géomètres (chapter C-65.1, r. 10) is revoked.

The Tarif continues to apply to contracts based on its provisions that are in progress on (*insert the date preceding the date of coming into force of this Regulation*).

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

106490

Notices

Notice

Tourbière-Saint-Jean-Est Nature Reserve — Recognition

Natural Heritage Conservation Act
(Chapter C-61.01)

Notice is hereby given, pursuant to section 60 of the Natural Heritage Conservation Act (Chapter C-61.01), that the Minister of the Environment, the Fight against Climate Change, Wildlife and Parks has recognized a private property located within the municipality of Lanoraie in the regional county municipality of D'Autray, known and designated as lot 4 164 084 of the Québec cadastre, Berthier registry division, as a nature reserve. This property covers an area of 81.55 hectares.

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

FRANCIS BOUCHARD
Director of Protected Areas

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