



Part 2

LAWS AND REGULATIONS

24 April 2024 / Volume 156

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Legal deposit – 1st Quarter 1968
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Part 2 – LAWS AND REGULATIONS

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

Part 2 shall contain:

- (1) Acts assented to;
- (2) proclamations and Orders in Council for the coming into force of Acts;
- (3) regulations and other statutory instruments whose publication in the *Gazette officielle du Québec* is required by law or by the Government;
- (4) regulations made by courts of justice and quasi-judicial tribunals;
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Gazette officielle du Québec

Email: gazette.officielle@servicesquebec.gouv.qc.ca
425, rue Jacques-Parizeau, 5^e étage
Québec (Québec) G1R 4Z1

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PROVINCE OF QUÉBEC

1ST SESSION

43RD LEGISLATURE

QUÉBEC, 21 FEBRUARY 2024

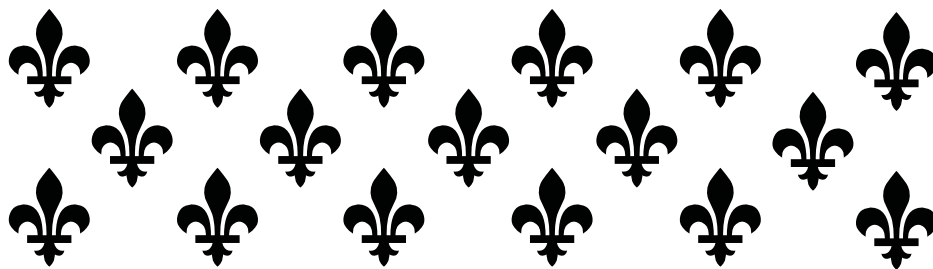
OFFICE OF THE LIEUTENANT-GOVERNOR*Québec, 21 February 2024*

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

31 An Act to amend various legislative provisions with respect to housing

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

Québec Official Publisher



NATIONAL ASSEMBLY OF QUÉBEC

FIRST SESSION

FORTY-THIRD LEGISLATURE

Bill 31
(2024, chapter 2)

**An Act to amend various legislative
provisions with respect to housing**

**Introduced 9 June 2023
Passed in principle 26 September 2023
Passed 21 February 2024
Assented to 21 February 2024**

**Québec Official Publisher
2024**

EXPLANATORY NOTES

This Act amends the Civil Code to provide that the lessor of a dwelling that is situated in a recently built immovable or that has been the subject of a recent change of destination must indicate in the lease the maximum amount that the lessor could impose as rent in the five years after the date on which the immovable is ready for its intended use. The Act adds elements to the minimum content to be included in a notice of modification of the conditions of a lease and amends certain rules concerning repossession of a dwelling or eviction or concerning non-renewal of the lease of a dwelling that is subleased for more than 12 months, including by adding presumptions whereby lessees having received a notice of eviction from their dwelling or of non-renewal of their lease are deemed to have refused if they do not reply within the time allotted. Changes are made to the amount of the indemnity that a lessor must pay to the lessee being evicted, and an obligation is introduced for the lessor to prove, in proceedings for damages arising from such a repossession or eviction, that it was carried out in good faith. The Act provides for the granting of punitive damages where the lessor makes, at the time a lease is entered into, a misrepresentation concerning the last rent paid and where the lessor's dwelling has become unfit for occupation due to the lessor's negligence. Lastly, the Act prohibits a lessee who transfers his or her lease from requiring consideration or from subleasing his or her dwelling for an amount exceeding the rent the lessee pays to the lessor, and allows the lessor of a dwelling to terminate the lease after receiving a notice of lease assignment from the lessee.

The Civil Code is amended to provide that the rules adopted by the Government with respect to maintenance logs and contingency fund studies may vary according to the characteristics of an immovable, and to allow the leasing to persons pursuing studies, by an owner recognized in accordance with a government regulation, of dwellings that are subject to special provisions applicable to the lease of a dwelling intended for a person pursuing studies.

The Act respecting municipal taxation is amended in order to limit the scope of tax exemptions granted by operation of law to university establishments and to allow a non-profit legal person recognized for the lease of dwellings intended for persons pursuing studies to be exempted from taxes by the Commission municipale du Québec.

The Act respecting the Société d'habitation du Québec is amended to allow the Société d'habitation du Québec to require financial compensation when it grants a loan or a loan guarantee, to provide certain services and to invest, with the authorization of and on the conditions determined by the Government, in a limited partnership. In addition, the Société may, with the authorization of the Minister of Finance, alienate its immovables below their market value. A municipality or a housing bureau that alienates a low-rental housing immovable may use the proceeds of the alienation for renovating or rebuilding such an immovable or for creating affordable housing, with the authorization of the Société. The Société is granted the power to acquire immovables by exercising a pre-emptive right. The maximum period of time that housing agencies may be placed under provisional administration is increased to 12 months, and the extension period allowed is increased to 6 months. A director dismissed from office by a decision of the Minister ceases to be qualified to sit on the board of directors of a housing agency. Furthermore, the Société may determine fees, costs or tariffs by regulation.

The Companies Act and the Cooperatives Act are amended to, among other things, specify that non-profit organizations and housing cooperatives that own an immovable that was acquired or built or has been restored or renovated with the help of housing assistance are subject to requirements specific to such immovables. Certain provisions of the Cooperatives Act are also amended to harmonize that Act with the Companies Act.

The Act amends certain rules set out in the Act respecting the Administrative Housing Tribunal concerning the organization of the Administrative Housing Tribunal and the procedure applicable before it, in particular to allow the parties to be represented by a mandatary of their choice and to allow the Tribunal to hear any application for an order relating to the lease of a dwelling, regardless of the amount involved. The amounts of the fines related to offences under that Act are increased.

The Act respecting land use planning and development is amended to specify that a land use planning and development plan and a planning program must describe anticipated housing needs, including with respect to social or affordable housing.

The Act also amends the Act respecting the Communauté métropolitaine de Montréal to allow the Communauté métropolitaine de Montréal to reimburse the contribution paid by a municipality in its territory for the carrying out of a housing project not covered by a program of the Société d'habitation du Québec.

The Act contains temporary provisions, including the possibility for a minister having authority over an immovable to alienate it, by gratuitous or onerous title, for purposes of social or affordable housing or of dwellings intended for persons pursuing studies. The Act also authorizes the building of an accessory dwelling in certain residential buildings, despite the urban planning by-laws in force, and allows a municipality, in certain circumstances, to authorize a housing project that includes at least three dwellings that are at variance with its planning by-laws.

Lastly, the Act contains transitional and final provisions.

LEGISLATION AMENDED BY THIS ACT:

- Civil Code of Québec;
- Act respecting land use planning and development (chapter A-19.1);
- Cities and Towns Act (chapter C-19);
- Municipal Code of Québec (chapter C-27.1);
- Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);
- Companies Act (chapter C-38);
- Cooperatives Act (chapter C-67.2);
- Act respecting municipal taxation (chapter F-2.1);
- Act respecting the Société d’habitation du Québec (chapter S-8);
- Act respecting public transit authorities (chapter S-30.01);
- Act respecting the Administrative Housing Tribunal (chapter T-15.01);
- Act mainly to regulate building inspections and divided co-ownership, to replace the name and improve the rules of operation of the Régie du logement and to amend the Act respecting the Société d’habitation du Québec and various legislative provisions concerning municipal affairs (2019, chapter 28).

Bill 31

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS WITH RESPECT TO HOUSING

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CIVIL CODE OF QUÉBEC

1. Article 1070.2 of the Civil Code of Québec is amended by adding the following sentence at the end of the second paragraph: “The standards provided in the regulation may vary according to the characteristics of an immovable.”

2. Article 1071 of the Code, amended by section 39 of chapter 28 of the statutes of 2019, is again amended, in the second paragraph,

(1) by striking out “Every five years,”;

(2) by inserting “and determines the intervals at which a new study must be obtained by the board of directors. The standards may vary according to the characteristics of an immovable” at the end.

3. Article 1896 of the Code is amended by adding the following sentence at the end of the first paragraph: “If the notice contains a misrepresentation or the lessor knowingly fails to give notice, the lessee may demand that the lessor be condemned to pay punitive damages.”

4. Article 1917 of the Code is amended by adding the following paragraph at the end:

“It may also, at the request of the lessee, award punitive damages if the dwelling has become unfit for habitation as a result of negligence on the part of the lessor.”

5. Article 1943 of the Code is amended by inserting “shall indicate the lessee’s rights and remedies set out in articles 1945 and 1947 and contain any other particular prescribed by regulation. It” after “The notice” in the second paragraph.

6. The Code is amended by inserting the following article after article 1944:

1944.1. Within one month after receiving the notice referred to in article 1944, the lessee of a dwelling subleased for more than 12 months is bound to notify the lessor that he refuses to terminate the lease or that he is

vacating the dwelling; otherwise, he is deemed to have refused to vacate the dwelling.”

7. Article 1947 of the Code is replaced by the following article:

“1947. Where a lessee objects to the proposed modification, the lessor may apply to the court, within one month after receiving the notice of objection, to have the rent fixed or for a ruling on any other modification of the lease, as the case may be. Where a lessee who has subleased his dwelling for more than 12 months refuses to vacate the premises, the lessor may also apply to the court to terminate the lease.

If the lessee fails to file an application within one month after the objection or the refusal, the lease is renewed by operation of law on the same conditions.

If the court dismisses the application to terminate the lease but its decision is rendered after the expiry of the time for giving notice of modification of the lease, the lease is renewed but the lessor may, within one month after the final judgment, apply to the court to have a new rent fixed.”

8. Article 1948 of the Code is amended

(1) by striking out “A lessee who has subleased his dwelling for more than 12 months, or” in the first paragraph;

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

9. Article 1955 of the Code is amended by replacing the third paragraph by the following paragraph:

“Those restrictions may not be set up by the lessor against the lessee unless they are set out in the lease and, in the case of a dwelling referred to in the second paragraph, unless the lease indicates the maximum rent that the lessor may impose in the five years after the date on which the immovable is ready for its intended use.”

10. Article 1962 of the Code is amended by replacing “notice of repossession” by “a notice of repossession or of eviction”.

11. Article 1963 of the Code is amended

(1) by inserting “or evict the lessee” after “repossess it” in the first paragraph;

(2) by replacing “for the purpose mentioned in the notice and not as a pretext for other purposes” in the second paragraph by “or evict the lessee for the purpose mentioned in the notice and not as a pretext for other purposes and, in the case of an eviction, that the subdivision, enlargement or change of destination of the dwelling is permitted by law”.

12. Article 1965 of the Code is amended

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

“The lessor shall pay to the evicted lessee reasonable moving expenses as well as an indemnity equal to one month’s rent for each year of uninterrupted lease of the dwelling by the lessee, which indemnity may not however exceed an amount representing 24 months’ rent or be less than an amount representing 3 months’ rent. If the lessee considers that the injury suffered warrants a greater indemnity, the lessee may apply to the court to have the amount fixed.”;

(2) by adding “Unless the court decides otherwise,” at the beginning of the second paragraph.

13. Article 1966 of the Code is repealed.**14.** Article 1968 of the Code is replaced by the following article:

“1968. The lessee may recover damages resulting from repossession or eviction, whether or not he has consented to it, unless the lessor proves that the repossession or eviction was in good faith.

The lessee may also apply for punitive damages against the lessor if the lessee shows that the repossession or eviction was in bad faith.”

15. The Code is amended by inserting the following subdivision after article 1978:

“§8.1. — *Assignment of lease*

“1978.1. If the notice of assignment provided for in article 1870 concerns a lease of a dwelling, it must indicate the date of assignment fixed by the lessee.

“1978.2. A lessor who is given notice of the lessee’s intention to assign the lease may refuse to consent to it for a reason other than a serious reason referred to in the first paragraph of article 1871. In such a case, the lease is resiliated on the date of assignment indicated in the notice sent by the lessee.”

16. The Code is amended by inserting the following articles before the heading of subdivision 9 of Division IV of Chapter IV of Title II of Book V:

“1978.3. A lessee who assigns his lease may not exact consideration.

“1978.4. A lessee who subleases his dwelling may not exact, in addition to the cost of the services offered and reasonable expenses for the use of movable property owned by the lessee, an amount exceeding the rent the lessee pays to the lessor.”

17. The heading of subdivision I of subdivision 9 of Division IV of Chapter IV of Title Two of Book Five of the Code is replaced by the following heading:

“I.—*Lease of a dwelling intended for a person pursuing studies*”.

18. Article 1979 of the Code is amended

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

“A person who leases a dwelling situated in an immovable for which the owner is recognized in accordance with a government regulation is entitled to maintain occupancy for any period during which the person is enrolled in an educational institution as a full-time student. The government regulation establishes the terms and criteria for obtaining such a recognition and the authority in charge of granting it.”;

(2) in the second paragraph,

(a) by replacing “Celle” in the French text by “La personne”;

(b) by striking out “non plus” in the French text.

19. Article 1980 of the Code is amended

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

“A person pursuing studies who wishes to avail himself of the right to maintain occupancy shall give notice that he intends to renew the lease. The notice shall be given one month before the expiry of the lease in the case of a dwelling leased from an educational institution, and three months, but not more than six months, before the expiry of the lease in the case of a dwelling situated in an immovable for which the owner is recognized.”;

(2) by inserting “or an owner holding a recognition” after “institution” in the second paragraph.

20. Article 1981 of the Code is replaced by the following article:

“**1981.** A person pursuing studies who leases a dwelling from an educational institution may not sublease his dwelling or assign his lease.

A person who leases a dwelling situated in an immovable for which the owner is recognized may, with the owner’s consent, sublease his dwelling or assign his lease.”

21. Article 1982 of the Code is amended

(1) by inserting “or an owner holding a recognition” after “institution”;

(2) by replacing “The person pursuing studies” by “A person pursuing studies who leases a dwelling from an educational institution”.

22. Article 1983 of the Code is replaced by the following article:

“1983. The lease of a person pursuing studies who leases a dwelling from an educational institution is terminated by operation of law when the person terminates his studies or when the person ceases to be enrolled in the educational institution.”

23. The Code is amended by inserting the following article after article 1983:

“1983.1. A lessee of a dwelling for which the lease was entered into before the owner obtained a recognition continues to benefit from the right to maintain occupancy, whether or not the lessee is pursuing studies.”

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

24. Section 5 of the Act respecting land use planning and development (chapter A-19.1) is amended by replacing “housing needs” in subparagraph 6 of the second paragraph by “needs with respect to housing, including social or affordable housing.”.

25. Section 83 of the Act is amended by replacing “housing needs” in subparagraph 5 in the second paragraph by “needs with respect to housing, including social or affordable housing.”.

26. Section 148.0.14 of the Act is amended

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

“The lessor must pay the moving expenses and the indemnity provided for in the first paragraph of article 1965 of the Civil Code to a lessee evicted from a dwelling.”;

(2) by adding “Unless the Administrative Housing Tribunal orders otherwise,” at the beginning of the second paragraph.

CITIES AND TOWNS ACT

27. Section 500.2 of the Cities and Towns Act (chapter C-19) is amended by replacing “a university establishment within the meaning of the University Investments Act (chapter I-17)” in subparagraph 2 of the first paragraph by “an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)”.

28. Section 572.0.3 of the Act is amended

(1) by inserting the following paragraph after the third paragraph:

“A notice of pre-emptive right may, however, be registered in respect of an immovable that was the subject of such a notice registered by the Société d’habitation du Québec under the Act respecting the Société d’habitation du Québec (chapter S-8). In such a case, the municipality shall inform the Société d’habitation du Québec, which shall then have the notice removed from the land register. The municipality shall reimburse the Société for the expenses incurred with respect to the notice.”;

(2) by inserting “or of the Société d’habitation du Québec” after “paragraph” in the fourth paragraph.

MUNICIPAL CODE OF QUÉBEC

29. Article 1000.2 of the Municipal Code of Québec (chapter C-27.1) is amended by replacing “a university establishment within the meaning of the University Investments Act (chapter I-17)” in subparagraph 2 of the first paragraph by “an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)”.

30. Article 1104.1.3 of the Code is amended

(1) by inserting the following paragraph after the third paragraph:

“A notice of pre-emptive right may, however, be registered in respect of an immovable that was the subject of such a notice registered by the Société d’habitation du Québec under the Act respecting the Société d’habitation du Québec (chapter S-8). In such a case, the municipality shall inform the Société d’habitation du Québec, which shall then have the notice removed from the land register. The municipality shall reimburse the Société for the expenses incurred with respect to the notice.”;

(2) by inserting “or of the Société d’habitation du Québec” after “paragraph” in the fourth paragraph.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE
DE MONTRÉAL

31. Section 119 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by replacing paragraph 3 by the following paragraph:

“(3) social, affordable or student housing;”.

32. The heading of Division IV of Chapter III of the Act is amended by replacing “SOCIAL HOUSING” by “SOCIAL, AFFORDABLE OR STUDENT HOUSING”.

33. Section 152 of the Act is amended by replacing “social housing fund” and “social housing development project” by “housing fund” and “housing project that includes social or affordable housing or dwellings intended for persons pursuing studies within the meaning of article 1979 of the Civil Code”, respectively.

34. Section 153.1 of the Act is amended by adding the following paragraph at the end:

“It may reimburse to such a municipality any other contribution the municipality paid for a housing project that includes social or affordable housing or dwellings intended for persons pursuing studies within the meaning of article 1979 of the Civil Code.”

COMPANIES ACT

35. The heading of Division III.2 of Part III of the Companies Act (chapter C-38) is amended by replacing “BUILT, ACQUIRED” by “ACQUIRED, BUILT”.

36. Section 227.7 of the Act is amended

(1) by replacing “with a social or community destination that was built or acquired” by “, including land, with a social or community destination that was acquired or built”;

(2) by inserting “, for the purposes of that destination,” after “granted”.

37. Section 227.10 of the Act is amended by replacing “a certified statement from the Land Registrar of the charges encumbering the immovable” in the first paragraph by “an up-to-date copy of the land file opened for the immovable in the land register setting out the charges encumbering it and covering a period of at least 35 years”.

COOPERATIVES ACT

38. The Cooperatives Act (chapter C-67.2) is amended by inserting the following section after section 191:

191.1. As part of the winding-up of a housing cooperative, the Minister of Revenue or the designated liquidator may, with regard to an immovable that is included in the cooperative’s assets, after sending the Conseil québécois de la coopération et de la mutualité a summary description of each of the purchase offers received for the immovable, accept a purchase offer the amount of which

is not the highest, regardless of when it was received, if the following conditions are met:

(1) the offer maintains the social or community destination of the immovable or confers on it such a destination;

(2) the amount of the offer is

(a) equal to or greater than the lesser of the amount of the municipal assessment or that of the market value of the immovable established by a chartered appraiser, taking into account, if applicable, the social or community destination of the immovable; or

(b) higher than that of the other offers that meet the condition set out in subparagraph 1; and

(3) in the 15 days after obtaining the summary description of the offers, the Conseil québécois de la coopération et de la mutualité agreed to, or did not object to, the acceptance of the offer.

39. The heading of subdivision 2 of Division I of Chapter IV of Title II of the Act is amended by replacing “*built, acquired, restored or renovated under a housing assistance program*” by “*acquired, built, restored or renovated with the help of housing assistance*”.

40. Section 221.2.3 of the Act is amended by replacing “has been built, acquired, restored or renovated under a housing assistance program of the Government, the federal government or one” in the introductory clause by “, including land, with a social or community destination was acquired or built or has been restored or renovated, for the purposes of that destination, with the help of housing assistance granted by the Government, the federal government or one”.

41. Section 221.2.6 of the Act is amended by replacing “any assistance program” and “a certified statement from the Land Registrar of the charges encumbering it” in the first paragraph by “assistance” and “an up-to-date copy of the land file opened for the immovable in the land register setting out the charges encumbering it and covering a period of at least 35 years”, respectively.

42. Section 246.1 of the Act is amended

(1) by replacing “built, acquired, restored or renovated under a housing assistance program without the authorization of the Minister” in paragraph 4 by “acquired, built, restored or renovated with the help of housing assistance without the Ministers’ joint authorization”;

(2) by replacing “the Minister’s” and “built, acquired, restored or renovated under a housing assistance program” in paragraph 5 by “the Ministers’ joint” and “acquired, built, restored or renovated with the help of housing assistance”.

43. The Act is amended by replacing all occurrences of “a building” and “the building” by “an immovable” and “the immovable”, respectively.

ACT RESPECTING MUNICIPAL TAXATION

44. Section 204 of the Act respecting municipal taxation (chapter F-2.1) is amended by replacing “a university establishment within the meaning of the University Investments Act (chapter I-17)” in paragraph 13 by “an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)”.

45. Section 236 of the Act is amended by replacing “a university establishment within the meaning of the University Investments Act (chapter I-17)” in subparagraph *c* of paragraph 1 by “an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)”.

46. Section 243.7 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, no recognition shall be granted in respect of an immovable if that use consists in

(1) providing lodging, unless the lodging is temporary or is intended for persons enrolled in an educational institution; or

(2) storage services other than those inherent in the conservation of objects referred to in subparagraph 2.1 of the second paragraph of section 243.8.”

47. Section 243.8 of the Act is amended by inserting the following subparagraph after subparagraph 2.1 of the second paragraph:

“(2.2) the lease of dwellings to persons enrolled in an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1), a general and vocational college, a college-level institution whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1), a private educational institution accredited for purposes of subsidies, under the Act respecting private education (chapter E-9.1), with respect to college-level general and vocational instructional services, or the Conservatoire de musique et d’art dramatique du Québec;”.

48. The Act is amended by inserting the following section after section 243.10.1:

“243.10.2. For the purposes of subparagraph 2.2 of the second paragraph of section 243.8, the lessor must hold, in respect of the immovable concerned by the application, a recognition granted under article 1979 of the Civil Code.”

49. Section 255 of the Act is amended by replacing “a university institution within the meaning of the University Investments Act (chapter I-17)” in subparagraph 1 of the third paragraph by “an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)”.

ACT RESPECTING THE SOCIÉTÉ D’HABITATION DU QUÉBEC

50. Section 3 of the Act respecting the Société d’habitation du Québec (chapter S-8) is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) to promote housing construction, acquisition, development, restoration and management;”.

51. Section 3.1 of the Act is amended

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

“Programs implemented by the Société may provide for the payment of financial assistance in the form of a subsidy, loan, remission or loan guarantee granted by the Société. They may also provide that the Société may require financial compensation for the risk presented by a loan or loan guarantee.”;

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

“Financial assistance paid as a housing allowance in accordance with a program of the Société is unassignable and unseizable.”

52. Section 3.2.1 of the Act is replaced by the following section:

“3.2.1. The Société may provide any stakeholder in the housing sector, for consideration and for self-financing purposes, with the expertise or services required to facilitate the carrying out of projects, activities or operations related to its objects and mandates.”

53. The Act is amended by inserting the following section after section 3.3.1:

“3.4. The Société may, with the authorization of and on the conditions determined by the Government, contribute as a special partner to the common stock of a limited partnership whose activities are related to its objects.”

54. Section 3.4.1 of the Act is amended by adding the following sentence at the end: “It may require financial compensation for the risk presented by a loan.”

55. The Act is amended by inserting the following section after section 3.4.2:

“3.4.3. The Société may, with the authorization of the Minister of Finance, alienate an immovable gratuitously or for consideration that is less than its market value determined by a chartered appraiser.”

56. Section 56.3 of the Act is amended by striking out “the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01),”.

57. Section 62 of the Act is amended by adding the following sentence at the end: “The proceeds of such an alienation may, however, with the authorization of the Société, be applied to the renovation or reconstruction of a low-rental housing immovable belonging to the municipality or the bureau or under a project aimed at creating affordable housing.”

58. The Act is amended by inserting the following subdivision after section 68.16:

“§11. — *Pre-emptive right*

“68.17. The Société may exercise a pre-emptive right to acquire any immovable, excluding immovables owned by a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

The Société’s pre-emptive right may only be exercised to acquire an immovable in respect of which a notice of the Société’s pre-emptive right has been registered. The right is exercised subject to the pre-emptive right provided for in section 56 of the Cultural Heritage Act (chapter P-9.002).

“68.18. The notice of the Société’s pre-emptive right must identify the immovable concerned and describe the purposes for which it may be acquired.

The notice must be notified to the owner of the immovable and takes effect on being registered in the land register. It is valid for the period specified in the notice, which may not exceed 10 years.

The Société may not have a notice of pre-emptive right registered in respect of an immovable that is already the subject of such a notice registered by a municipal body under the Cities and Towns Act (chapter C-19), the Municipal Code of Québec (chapter C-27.1) or the Act respecting public transit authorities (chapter S-30.01).

The Société may, for the purpose of exercising the pre-emptive right, act as mandatary of a municipal body that has adopted a pre-emptive right by-law

under any of the Acts referred to in the third paragraph. It may then provide, in its notice of pre-emptive right, that the immovable may be acquired for a purpose within the jurisdiction of the Société.

For the purposes of this section, a municipal body is a municipality, an intermunicipal management board or a public transit authority.

“68.19. The owner of an immovable in respect of which a notice of the pre-emptive right has been issued may not, on pain of nullity, alienate the immovable if the owner has not notified a notice to the Société of the owner’s intention to alienate the immovable.

The owner’s notice must state the price of the proposed alienation, the conditions to which it is subject, and the name of the person who intends to acquire the immovable. If the immovable is to be alienated, in whole or in part, for non-monetary consideration, the notice must include a reliable and objective estimate of the value of that consideration.

The first and second paragraphs do not apply to an alienation made for the benefit of a person related to the owner within the meaning of the Taxation Act (chapter I-3) or for the benefit of a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

“68.20. The Société may, not later than 60 days following notification of the notice of intention to alienate, notify a notice to the owner of its intention to exercise its pre-emptive right and to acquire the immovable at the price and on the conditions stated in the notice of intention to alienate, subject to any modifications subsequently agreed on with the owner. If the notice of intention to alienate contains an estimate of the value of a non-monetary consideration, the price must be increased by an equal amount.

The Société may, during that period, require from the owner any information allowing it to assess the condition of the immovable. It may also, after giving 48 hours’ prior notice, access the immovable to conduct, at its own expense, any study or analysis it considers useful.

If the Société does not notify the notice provided for in the first paragraph to the owner within that 60-day period, it is deemed to have waived its pre-emptive right.

If the Société waives its pre-emptive right and the proposed alienation occurs, it must have the notice of its pre-emptive right removed from the land register.

“68.21. If the Société exercises its pre-emptive right, it must pay the price of the immovable within 60 days after notifying the notice of its intention to acquire the immovable. If the Société cannot pay the amount to the owner, it may deposit it, on the owner’s behalf, at the office of the Superior Court.

Sections 133 to 135, 138 and 139 of the Act respecting expropriation (2023, chapter 27) apply, with the necessary modifications.

In the absence of a notarial contract, the Société becomes the owner of the immovable by registering a notice of transfer of ownership in the land register; the notice must include a description of the immovable, the price and conditions of its acquisition, and the date on which the Société will take possession of the immovable.

The notice of transfer must be served on the owner at least 30 days before it is registered in the land register.

To be registered, the notice must be accompanied by documents confirming that the amount has been paid to the owner or deposited at the office of the Superior Court and proof that the notice has been served on the owner.

“68.22. If the Société avails itself of its pre-emptive right, it must compensate the person who intended to acquire the immovable for reasonable expenses incurred during negotiation of the price and conditions of the proposed alienation.”

59. Section 85.1 of the Act is replaced by the following section:

“85.1. The provisions of this division apply to a housing agency which is a housing bureau or another non-profit organization

(1) that receives financial assistance from the Société for the operation and maintenance of residential immovables; or

(2) that has received financial assistance from the Société under a housing program implemented under this Act to carry out a project that includes affordable housing, for the duration of any agreement relating to the operation of that housing.”

60. Section 85.2 of the Act is amended by replacing “120 days” in the first paragraph by “12 months”.

61. Section 85.5 of the Act is amended

(1) by replacing “90 days” in subparagraph 1 of the first paragraph by “six months”;

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

“(4) make any recommendation to the directors of the agency concerning its administration or that of a residential immovable.”;

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

“A director dismissed from office under subparagraph 3 of the first paragraph is disqualified from sitting as a member of the board of directors of any housing agency referred to in section 85.1 for a period of three years from the dismissal.”;

(4) by replacing “extension exceeds 90 days” in the second paragraph by “additional extension exceeds six months”.

62. Section 86 of the Act is amended by replacing subparagraph *j* of the first paragraph by the following subparagraph:

“(j) determine the amount of the fees, costs or tariffs applicable to any application made under this Act or to any expertise or service the Société provides;”.

63. Section 88 of the Act is amended by striking out “and on the recommendation of the Conseil du trésor”.

64. Section 89 of the Act is amended by replacing “, on the recommendation of the Conseil du trésor and on such conditions as the Government determines, may:” in the introductory clause of the first paragraph by “may, on the conditions it determines,”.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

65. Section 92.0.3 of the Act respecting public transit authorities (chapter S-30.01) is amended

(1) by inserting the following paragraph after the third paragraph:

“A notice of pre-emptive right may, however, be registered in respect of an immovable that was the subject of such a notice registered by the Société d’habitation du Québec under the Act respecting the Société d’habitation du Québec (chapter S-8). In such a case, the transit authority shall inform the Société d’habitation du Québec, which shall then have the notice removed from the land register. The transit authority shall reimburse the Société for the expenses incurred with respect to the notice.”;

(2) by inserting “or of the Société d’habitation du Québec” after “paragraph” in the fourth paragraph.

ACT RESPECTING THE ADMINISTRATIVE HOUSING TRIBUNAL

66. Section 9.1 of the Act respecting the Administrative Housing Tribunal (chapter T-15.01) is amended by inserting “or more” after “two”.

67. Section 10 of the Act is amended by adding the following subparagraph at the end of the second paragraph:

“(6) designating members to coordinate the activities of the Tribunal.”

68. Section 12 of the Act is replaced by the following section:

“**12.** The Minister shall designate a vice-chairman to temporarily replace the chairman or another vice-chairman when required.

If the designated vice-chairman is absent or unable to act, the Minister shall designate another vice-chairman as a replacement.”

69. Section 28 of the Act is amended by adding the following paragraphs at the end:

“For the purposes of subparagraph 1 of the first paragraph, where two or more applicants join together or are represented by the same person in the same application, the Administrative Housing Tribunal has jurisdiction if it is competent to hear and determine each applicant’s application.

Despite subparagraph 1 of the first paragraph, the Administrative Housing Tribunal may hear in first instance any application respecting an order or an authorization contemplated in articles 1863, 1867, 1917 and 1918 of the Civil Code where the value involved exceeds the amount of the upper monetary limit for the concurrent jurisdiction of the Court of Québec.”

70. Section 39 of the Act is amended

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

“The lessor must pay the moving expenses and the indemnity provided for in the first paragraph of article 1965 of the Civil Code to a lessee evicted from a dwelling.”;

(2) by adding “Unless the Tribunal orders otherwise,” at the beginning of the second paragraph.

71. Section 63 of the Act is amended by adding the following sentence at the end of the third paragraph: “It may, on its own initiative, raise the exception resulting from prescription by allowing the parties to respond to it.”

72. Section 72 of the Act is replaced by the following section:

“**72.** The parties may be represented by a mandatary, except a professional who has been struck off the roll or declared disqualified from practising, or whose right to engage in professional activities has been restricted or suspended in accordance with the Professional Code (chapter C-26) or any other legislation governing a profession.”

73. Section 74 of the Act is amended by replacing the first paragraph by the following paragraph:

“Where a party is represented by a mandatary other than an advocate, the mandatary must provide to the Tribunal a written mandate signed by the person the mandatary represents.”

74. Section 92 of the Act is amended by replacing “date of the decision” in the second paragraph by “decision is known”.

75. Section 94 of the Act is amended by inserting the following paragraph after the second paragraph:

“A decision appealed from is executory on the expiry of ten days from the date of notification of the decision refusing leave to appeal, unless the Court orders otherwise.”

76. Section 112 of the Act is amended by replacing “\$5,000 nor more than \$25,000” in the second paragraph by “\$17,500 nor more than \$90,000”.

77. Section 112.1 of the Act is amended by replacing “\$5,800 nor more than \$28,975” by “\$11,000 nor more than \$55,000”.

78. Section 113 of the Act is amended by replacing “and 1970”, “\$125 nor more than \$1,225” and “\$250 nor more than \$2,450” by “, 1970, 1978.3 and 1978.4”, “\$200 nor more than \$1,900” and “\$400 nor more than \$4,200”, respectively.

79. Section 114 of the Act is amended by replacing “\$250 nor more than \$2,450” by “\$400 nor more than \$4,200”.

ACT MAINLY TO REGULATE BUILDING INSPECTIONS AND
DIVIDED CO-OWNERSHIP, TO REPLACE THE NAME AND
IMPROVE THE RULES OF OPERATION OF THE RÉGIE DU
LOGEMENT AND TO AMEND THE ACT RESPECTING THE
SOCIÉTÉ D’HABITATION DU QUÉBEC AND VARIOUS
LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

80. Section 40 of the Act mainly to regulate building inspections and divided co-ownership, to replace the name and improve the rules of operation of the Régie du logement and to amend the Act respecting the Société d’habitation du Québec and various legislative provisions concerning municipal affairs (2019, chapter 28) is amended by replacing “second” in paragraph 2 by “third”.

TRANSITIONAL AND FINAL PROVISIONS

81. Article 1896 of the Civil Code, as it read on 20 February 2024, continues to apply in respect of a lease entered into before 21 February 2024.

82. Article 1917 of the Civil Code, as it read on 20 February 2024, continues to apply to any application brought before a court before 21 February 2024.

83. Article 1944.1 of the Civil Code, enacted by section 6, does not apply to a lease non-renewal process regarding which the notice provided for in article 1944 of the Code was sent before 21 February 2024.

Article 1948 of the Code, as it read on 20 February 2024, continues to apply to the process referred to in the first paragraph.

84. Article 1955 of the Civil Code, as it read on 20 February 2024, continues to apply with regard to

(1) a lease entered into before 21 February 2024; and

(2) an immovable that is ready for its intended use before 21 February 2024.

85. Articles 1962, 1963, 1965, 1966 and 1968 of the Civil Code, as they read on 20 February 2024, continue to apply to a dwelling repossession process or eviction process regarding which the notice referred to in article 1960 of the Code was sent before 21 February 2024.

86. Articles 1978.1 and 1978.2 of the Civil Code, enacted by section 15, do not apply to the assignment of the lease of a dwelling regarding which the notice referred to in article 1870 of the Code was sent before 21 February 2024.

87. Section 148.0.14 of the Act respecting land use planning and development (chapter A-19.1) and section 39 of the Act respecting the Administrative Housing Tribunal (chapter T-15.01), as they read on 20 February 2024, apply to an eviction process if the notice referred to in section 148.0.6 of the Act respecting land use planning and development or the second paragraph of section 33 of the Act respecting the Administrative Housing Tribunal, as applicable, was sent before 21 February 2024.

88. No amount referred to in section 254 of the Act respecting municipal taxation (chapter F-2.1) is paid by the Government, from municipal fiscal year 2024, in respect of an immovable that is no longer contemplated in section 255 of that Act, as amended by section 49 of this Act.

The first paragraph applies despite the third paragraph of section 254.1 of the Act respecting municipal taxation and section 7.1 of the Regulation respecting compensations in lieu of taxes (chapter F-2.1, r. 2).

89. Any immovable included in a unit of assessment entered on the roll in the name of a non-profit legal person whose object is to build and administer residences for students at the university level is exempted from any property tax and any business tax.

The first paragraph ceases to have effect on 21 February 2029.

90. Section 191.1 of the Cooperatives Act (chapter C-67.2), enacted by section 38, applies only with respect to a housing cooperative that was the subject of a dissolution order deposited in the enterprise registrar under section 190 of the Cooperatives Act after 20 February 2024.

91. Sections 63, 72 and 74 of the Act respecting the Administrative Housing Tribunal, as they read on 20 February 2024, continue to apply to any application presented before 21 February 2024.

92. The minister having authority over an immovable may, for it to be used for the purposes of social or affordable housing or of dwellings intended for persons pursuing studies within the meaning of article 1979 of the Civil Code, alienate the immovable, by gratuitous or onerous title, to a housing cooperative, a non-profit organization or a housing bureau. The minister may also transfer that authority to another minister in order for that minister to alienate the immovable on the same conditions.

A municipality having management of part of the land areas in the domain of the State under a management delegation agreement referred to in section 17.22 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2) may, with the authorization of the minister having authority over the immovable and despite any provision of the delegation agreement, alienate an immovable under its management on the conditions set out in the first paragraph.

An integrated health and social services centre, grouped institution or unamalgamated institution referred to in the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2) or a school service centre, school board or general and vocational college may also, with the authorization of the minister responsible for the centre, institution, board or college, alienate an immovable on the conditions set out in the first paragraph.

Division III.2 of Part III of the Companies Act (chapter C-38) or subdivision 2 of Division I of Chapter IV of Title II of the Cooperatives Act, as applicable, applies to any immovable acquired under the first, second or third paragraph, with the necessary modifications.

With the exception of the provisions of the Natural Heritage Conservation Act (chapter C-61.01), the Cultural Heritage Act (chapter P-9.002), the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1), section 272.15 of the Education Act (chapter I-13.3) and section 180 of the Act respecting health services and social services (chapter S-4.2), an alienation referred to in the first, second or third paragraph is subject to no condition other than those set out in this section or prescribed by a government regulation made on the joint recommendation of the Minister of Finance and the Minister Responsible for Housing, or those determined by the minister or a body referred to in the second or third paragraph.

A government regulation made under the fifth paragraph may specify the cases where the authorization of another minister is required, in which case that other minister may subject the authorization to other conditions.

This section applies only with respect to an alienated immovable or to an immovable regarding which an offer to purchase was accepted during a five-year period that began on the date of coming into force of the first government regulation made under the fifth paragraph.

93. A local municipality may, before 21 February 2027, authorize a housing project that is at variance with the local planning by-laws in force in the territory of the municipality where the project includes the construction of at least three dwellings and where one of the following conditions is met:

(1) the majority of the project is made up of social or affordable housing or of dwellings intended for persons pursuing studies within the meaning of article 1979 of the Civil Code; or

(2) the municipality has a population of 10,000 or more and the most recent vacancy rates for rental dwellings published by the Canada Mortgage and Housing Corporation with respect to the territory of the municipality, or to a census metropolitan area which includes that territory, is less than 3% at any time between 21 February 2024 and 21 February 2027.

However, no authorization may be granted under the first paragraph if the project is situated

(1) outside an urbanization perimeter delimited in a land use and development plan in force in the territory of the municipality;

(2) in a place where land occupation is subject to special restrictions for reasons of public safety, public health, protection of the environment or general well-being; or

(3) in a zone where residential use is not permitted.

An authorization referred to in the first paragraph may include the authorization, despite any provision of a municipal by-law relating to the demolition of immovables, to demolish an immovable included in the site where the project is situated, excluding an immovable that includes a dwelling or a heritage immovable within the meaning of section 148.0.1 of the Act respecting land use planning and development.

The resolution by which the municipal council grants the authorization must set out any condition that must be met for the purpose of carrying out the project. The resolution may, in particular, provide that the authorization is subject to the making of an agreement between the applicant and the municipality to establish rules to ensure, for the time the agreement determines, the social nature or affordability of the housing or that the dwellings remain intended for persons pursuing studies.

The resolution must be preceded by a draft resolution submitted to a public consultation that includes a public meeting at which the representative of the municipality explains the draft resolution and hears the persons and bodies wishing to be heard. The municipality must announce the public meeting by means of a notice published not later than seven days before the meeting is held.

To come into force, the resolution must be in conformity with the land use and development plan in force in the territory of the municipality. That conformity is established in accordance with the rules applicable to the planning by-laws, including the rules set out in sections 137.2 to 137.5 of the Act respecting land use planning and development, with the necessary modifications. Despite any inconsistent provision, the following procedure applies with regard to the resolution:

(1) the regional county municipality must give its opinion within 30 days after receiving the resolution;

(2) if the regional county municipality fails to give its opinion within the period prescribed in subparagraph 1, the resolution is deemed to be in conformity with the land use and development plan;

(3) no regional county municipality may refuse to give its opinion on the ground that the municipality has failed to make a concordance amendment to its planning program or to any of its planning by-laws; and

(4) where the rules applicable to a municipality whose territory is not included in that of a regional county municipality provide that a proceeding may be brought before the Commission municipale du Québec to establish the conformity of the resolution with the land use planning and development plan, any application from a qualified voter must be sent to the Commission within 15 days after publication of the public notice by the municipality, and the Commission must give its opinion within 30 days after the expiry of that time.

The city council of Ville de Montréal, of Ville de Québec or of Ville de Longueuil may delegate to a borough council the exercise of the power provided for in this section.

A municipality must produce a report on the exercise of the power provided for in this section for each calendar year during which it grants an authorization under the first paragraph.

The report must

(1) give an account of the authorizations granted and a summary description, for each authorization, of the nature of the variances from the planning by-laws;

(2) indicate the number of dwellings built or developed as a result of such an authorization; and

(3) mention all applications to exercise the power provided for in this section that have been received by the municipality but have not given rise to an authorization.

The report is tabled at a sitting of the municipal or borough council, as applicable, not later than 1 April following the end of the year to which the report relates. At the sitting, a council member or an officer of the municipality must describe the subject of the report. The report is sent to the minister responsible for housing as soon as possible and published on the municipality's website or, if the municipality does not have a website, on the website of the regional county municipality whose territory includes that of the municipality.

The Minister Responsible for Housing may extend the term set out in the first paragraph for a period not exceeding two years.

94. A municipal planning by-law may not prohibit the building of an accessory dwelling where the following conditions are met:

(1) the site

(a) is a lot occupied or intended to be occupied by a totally residential principal building that is separated from all other principal buildings by open space and that comprises only one dwelling, other than an accessory dwelling built under this section;

(b) is included in an urbanization perimeter delimited in a land use and development plan in force in the territory of the municipality; and

(c) is not situated in a place where land occupation is subject to special restrictions for reasons of public safety under subparagraph 16 of the second paragraph of section 113 of the Act respecting land use planning and development;

(2) the accessory dwelling is built by subdividing or enlarging the principal building;

(3) a single accessory dwelling is built in the principal building; and

(4) the principal building is not a heritage immovable within the meaning of paragraph 1 of section 148.0.1 of the Act respecting land use planning and development.

The land use, building, architecture, parking and development standards for the lands prescribed by a planning by-law remain applicable to the building of the accessory dwelling referred to in the first paragraph.

Despite the preceding paragraphs, a local municipality may, by by-law,

(1) exempt any part of its territory from the application of the first paragraph; and

(2) set land use, building, architecture, parking and development standards for the lands to replace the standards prescribed by a planning by-law.

The provisions of the Act respecting land use planning and development do not apply to a by-law adopted under the third paragraph.

The city council of Ville de Montréal, of Ville de Québec or of Ville de Longueuil may delegate to a borough council the exercise of the powers provided for in the third paragraph.

This section ceases to have effect on 21 August 2029, except with regard to the building of an accessory dwelling referred to in the first paragraph

(1) that was the subject, before that date, of a substantially complete application for authorization that was in conformity with the municipal standards that remain applicable; or

(2) in respect of which the work began before that date, where the municipal standards that remain applicable do not provide for an authorization.

95. From the coming into force of section 1149 of the Act to make the health and social services system more effective (2023, chapter 34), section 92 is to be read as if

(1) “An integrated health and social services centre, grouped institution or unamalgamated institution referred to in the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2)” in the third paragraph were replaced by “Santé Québec, an institution referred to in Schedule II to the Act to make the health and social services system more effective (2023, chapter 34)”;

(2) “180 of the Act respecting health services and social services (chapter S-4.2)” in the fifth paragraph were replaced by “341 of the Act to make the health and social services system more effective”.

96. Sections 44, 45 and 49 of this Act have effect from 1 January 2024.

97. The provisions of this Act come into force on 21 February 2024, except

(1) section 5, which comes into force on the date of coming into force of the first regulation made under article 1943 of the Civil Code, as amended by section 5 of this Act;

(2) sections 46 to 48, which come into force on the date of coming into force of the first regulation made under article 1979 of the Civil Code, as amended by section 18 of this Act;

(3) the first and second paragraphs of section 94, which come into force on 21 August 2024.

Coming into force of Acts

Gouvernement du Québec

O.C. 725-2024, 10 April 2024

Act to increase the supply of primary care services and to improve the management of that supply — Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to increase the supply of primary care services and to improve the management of that supply

WHEREAS, under section 31 of the Act to increase the supply of primary care services and to improve the management of that supply (2022, chapter 16), the provisions of the Act come into force on the date or dates to be determined by the Government, except sections 10, 11, 15 to 18 and 28, which come into force on 1 June 2022, and sections 12 to 14, 20 to 27 and 29, which come into force on the date of coming into force of the first regulation made under section 453.2 of the Act respecting health services and social services (chapter S-4.2), enacted by section 29 of the Act to increase the supply of primary care services and to improve the management of that supply;

WHEREAS it is expedient to set 10 April 2024 as the date of coming into force of section 19 of the Act;

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

THAT 10 April 2024 be set as the date of coming into force of section 19 of the Act to increase the supply of primary care services and to improve the management of that supply (2022, chapter 16).

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

106799

Regulations and other Acts

Gouvernement du Québec

O.C. 716-2024, 10 April 2024

Professional Code
(chapter C-26)

Code of ethics of chartered professional accountants

WHEREAS, under section 87 of the Professional Code (chapter C-26), the board of directors of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, his clients and his profession, particularly the duty to discharge his professional obligations with integrity;

WHEREAS, under section 94.1 of the Professional Code, the board of directors of a professional order may, in a regulation that it is authorized to make under the Code or under an Act constituting the professional order, make compulsory a standard established by a government or body, and it may provide that reference to such a standard includes any subsequent amendment made to it;

WHEREAS, in accordance with section 95.3 of the Professional Code, a draft Code of ethics of chartered professional accountants was sent to every member of the Ordre des comptables professionnels agréés du Québec, at least 30 days before its adoption by the board of directors of the Order on 5 September 2023;

WHEREAS, under section 95 of the Professional Code, 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 a professional order must be transmitted to the Office des professions du Québec for examination and is 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), the Code of ethics of chartered professional accountants was published as a draft in Part 2 of the *Gazette officielle du Québec* of 11 October 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 February 2024 and then submitted it to the Government with its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Code of ethics of chartered professional accountants, attached to this Order in Council, be approved.

DOMINIQUE SAVOIE
Clerk of the Conseil exécutif

Code of ethics of chartered professional accountants

Professional Code
(chapter C-26, ss. 87 and 94.1)

CHAPTER I PRELIMINARY PROVISIONS

1. This Code applies to chartered professional accountants regardless of how they practise the profession, whether they are employees, officers or members of a board of directors, whether or not they provide services to third parties, and whether or not they are remunerated.

The Code applies to chartered professional accountants in the practice of their professional activities in addition to all other applicable rules of conduct.

2. A chartered professional accountant's duties and obligations under the Chartered Professional Accountants Act (chapter C-48.1), the Professional Code (chapter C-26) and the regulations made thereunder are in no way changed or reduced by the fact that he practises within an entity.

3. For the purposes of this Code, unless otherwise indicated by the context,

“firm” means any sole proprietorship operated by a chartered professional accountant for the purpose of providing services to third parties and any partnership or company formed for the purpose of providing such services that comprises at least one chartered professional accountant, whether it is a general partnership, an undecclared partnership or a limited liability partnership or joint-stock company within the meaning of Chapter VI.3 of the Professional Code (chapter C-26);

“client” means any natural person or any entity to whom or which a chartered professional accountant provides services with or without remuneration, whatever the contractual relationship, including an employment relationship, may be between them. A chartered professional accountant can provide services to the entity through which he practises or provide services to third parties;

“entity” means any form of organization, whatever its legal form may be;

“services” means the services defined in section 4 of the Chartered Professional Accountants Act (chapter C-48.1) and the services that may or shall be performed by a chartered professional accountant pursuant to the provision of another Act.

For the purposes of this Code,

(1) services offered or provided by a chartered professional accountant to natural persons or to entities that are separate from the entity through which the chartered professional accountant practises are services offered or provided to third parties;

(2) the clients of the firm through which the chartered professional accountant practises, and those to whom the chartered professional accountant provides services, are deemed to be clients of the chartered professional accountant.

CHAPTER II GENERAL DUTIES

DIVISION I CONDUCT

4. A chartered professional accountant shall, at all times, act with honour, dignity, respect and courtesy and refrain from any form of discrimination. He shall avoid any method or attitude that is likely to damage the profession’s reputation or the public’s trust in the profession.

5. A chartered professional accountant shall take reasonable measures to ensure that the provisions of the Chartered Professional Accountants Act (chapter C-48.1),

the Professional Code (chapter C-26) and the regulations made thereunder are complied with by all persons with whom he works in the exercise of his professional activities.

When practising through a firm, he shall take all reasonable measures to ensure that the firm complies with those laws and regulations.

Similarly, he shall not urge a person to take any action that would contravene a provision of those laws and regulations.

6. A chartered professional accountant shall not permit others to carry out on his behalf acts which, if he carried them out himself, would contravene a provision of the Chartered Professional Accountants Act (chapter C-48.1), the Professional Code (chapter C-26) or a regulation made thereunder.

7. A chartered professional accountant shall not participate in or contribute to the unlawful practice of the profession of chartered professional accountant or the unlawful use of any title, abbreviation or initials reserved or prohibited by the Chartered Professional Accountants Act (chapter C-48.1) or the Professional Code (chapter C-26).

8. A chartered professional accountant who holds a position of influence within an entity shall use his influence to encourage a corporate culture based on ethical behaviour and sound governance.

9. A chartered professional accountant shall not, by whatever means, do anything or allow anything to be done that constitutes coercion, constraint, intimidation, threats or harassment against any person with whom he interacts in the practice of his profession. In particular, instituting abusive legal proceedings or filing frivolous complaints constitutes intimidation.

10. A chartered professional accountant shall not, in any way, exploit or participate in the exploitation of any person.

11. A chartered professional accountant shall not solicit clients in any way that tends to lower the standard of dignity of the profession. More specifically, he shall not urge anyone pressingly or repeatedly to retain his professional services.

12. A chartered professional accountant shall avoid performing multiple professional acts without sufficient reason or performing professional acts that are not required for or are disproportionate to the nature of the services he provides.

13. A chartered professional accountant shall take reasonable care of any property and documents entrusted to him in the practice of his profession.

14. A chartered professional accountant who receives, handles or holds money or securities as a trustee, guardian, administrator, mandator or liquidator shall maintain such records as are necessary to account for his management, custody, mandate or contract.

The money or securities thus received, handled or held shall be kept in a separate account or accounts in a financial institution.

Except when specifically authorized in writing by the person who entrusted such money or securities to him, a chartered professional accountant shall not use, transfer, withdraw or otherwise employ such money or securities as payment for his fees or for purposes other than those for which they were entrusted.

15. In addition to the acts derogatory to the profession mentioned in the Professional Code (chapter C-26), derogatory acts include, for a chartered professional accountant, being subject

(1) to a final decision by a court finding the chartered professional accountant guilty of an offence under any tax Act, any securities Act or an anti-money laundering or anti-terrorist financing Act in Canada or abroad, or under a regulation adopted thereunder; or

(2) to a final decision by an administrative body finding that the chartered professional accountant has contravened a tax Act, a securities Act or an anti-money laundering or anti-terrorist financing Act in Canada or abroad, or a regulation adopted thereunder.

A chartered professional accountant subject to such a decision shall inform the syndic of the Ordre des comptables professionnels agréés du Québec, in writing, within 10 days following the decision.

16. The conduct of a chartered professional accountant who makes an assignment of property or against whom a receiving order is made under the Bankruptcy and Insolvency Act (R.S.C. 1985, c. B-3) is deemed to be derogatory to the dignity of the profession. The same applies when an entity of which the chartered professional accountant is the sole director or the principal shareholder makes an assignment of property or when a receiving order is made against it under the Bankruptcy and Insolvency Act.

This may be rebutted if the chartered professional accountant shows that the situation that led to the bankruptcy does not result from the chartered professional accountant's incompetence, neglect in the conduct of his business, or fraud and if the protection of the public is not compromised.

A chartered professional accountant in one of the situations referred to in the first paragraph shall inform the syndic in writing within 10 days following the date on which the situation occurred.

DIVISION II COMPETENCE

17. A chartered professional accountant shall act with due care and fulfill his obligations in accordance with good practices and the applicable laws and standards.

For the purposes of this Code, "applicable standards" include in particular the standards provided for in the CPA Canada Handbook and any subsequent amendments thereto.

18. A chartered professional accountant shall develop and upgrade his competencies and keep them up to date based on the latest developments in the profession, good practices, the laws, and the standards applicable to the fields in which he practises.

19. A chartered professional accountant shall consider the extent of his competencies, with respect to the services he intends to provide, the time required to provide them and the means available to him. He shall not, in particular, provide services for which he is insufficiently prepared or for which he does not have the required competencies without obtaining the necessary assistance. If the interest of the client so requires, he shall, with the authorization of such client, consult another chartered professional accountant, another professional or another competent person, or refer the client to one of these persons.

20. A chartered professional accountant avoids any misrepresentation with respect to his level of competence or the efficiency of his own services, the professional services generally performed by the other persons who carry out their professional activities within the entity within which he practises, or the services generally provided by chartered professional accountants.

21. A chartered professional accountant shall keep, in his records, the reasons supporting a document produced for the client or recommendations made to the client.

22. A chartered professional accountant exercises appropriate supervision over any person for whom he is immediately responsible and offers adequate support for all students and trainees for whom he acts as a mentor or training supervisor.

23. A chartered professional accountant shall not practise in a situation or conditions likely to reduce the quality of his services or damage the profession's reputation or the public's trust in the profession.

DIVISION III INTEGRITY

24. A chartered professional accountant acts at all times with integrity, honesty and probity.

25. A chartered professional accountant shall not participate in an act involving fraud, collusion, corruption, malfeasance, breach of trust, influence peddling, money laundering or terrorist financing.

26. A chartered professional accountant shall not prepare, produce or sign any statement, letter, attestation, opinion, report, representation, financial statement, notice or other affirmation or document out of complacency or which he knows, or should know

- (1) contains false or misleading information;
- (2) omits or dissimulates information, when the omission or dissimulation is likely to deceive; or
- (3) contains information that does not comply with the applicable good practices, laws, or standards.

Similarly, he shall not associate his name with such statements or documents.

DIVISION IV OBJECTIVITY AND INDEPENDENCE

27. A chartered professional accountant shall remain objective, retain a critical mindset and remain free of all bias likely to affect the quality of his professional judgment. He cannot subordinate his professional judgment to pressure of any kind.

28. A chartered professional accountant shall comply, where applicable, with the independence standards provided for in Rule 204 of the CPA Code of Professional Conduct adopted on 20 June 2016 by CPA Canada's Public Trust Committee, and any subsequent amendments thereto.

For the application of the standards, a related business or practice includes any entity that, in a reasonable and informed person's view

- (1) controls the firm, is controlled by the firm or is subject to the same joint control as the firm;
- (2) exercises a notable influence over the firm or is subject to notable influence by the firm; or
- (3) has any ongoing economic association with the firm.

For the purposes of the second paragraph, "firm" has the meaning given in the independence standards.

DIVISION V CONFLICT OF INTEREST

§1. *General provisions*

29. A chartered professional accountant must avoid placing himself in a situation of conflict of interest, whether real or apparent. He must take appropriate steps to identify potential conflicts of interest and prevent any conflict of interest that may result from them.

A chartered professional accountant has a conflict of interest, in particular, when there is a risk that his own interests, those of another client, those of a former client or those of a person with whom he has a direct or indirect connection will adversely affect his duties and professional obligations towards his client.

When a chartered professional accountant provides services to third parties through a firm, situations of conflict of interest shall, in addition, be assessed with respect to the firm and all its clients.

30. A chartered professional accountant shall, as soon as he discovers that he is in a real or apparent situation of conflict of interest, decline to act, decline to take part in any decision or cease to act, except if he can resolve the conflict by applying safeguards and has obtained the consent of his client or clients.

31. To decide any question concerning a conflict of interest or to assess the effectiveness of the safeguards, a chartered professional accountant shall, in particular, take into account,

- (1) the need to fulfill his duties and professional obligations;
- (2) the protection of the public and the safeguarding of public trust in the profession;

- (3) the nature of the conflict of interest situation;
- (4) the nature of the interests at stake.

A chartered professional accountant must also take into account

(1) when providing services to the entity in which he practises, the positions he holds and the decisions he may be called upon to make;

(2) when providing services to third parties, the nature of those services, the size and structure of the firm and the precautions taken to prevent access to confidential information about the clients concerned by the conflict of interest.

32. A chartered professional accountant who observes a conflict of interest and applies safeguards shall keep the following information and documents in his records:

- (1) the nature of the conflict of interest identified;
- (2) the safeguards applied and the reason why they are expected to resolve the conflict of interest;
- (3) the date and a description of the disclosure made to every client concerned and the document confirming the consent obtained in accordance with section 30.

§2. Gifts, hospitality and other advantages

33. A chartered professional accountant shall refrain from accepting any gift, hospitality or other advantage in connection with his practice that is likely to have a real or apparent influence over his objectivity or place him in a situation where he feels indebted to the donor.

Similarly, he shall refrain from offering any advantage that is likely to influence the objectivity of the person receiving it or place that person in a situation where he would feel indebted to him.

§3. Referral of clients and recommendation of products or services and commissions

34. A chartered professional accountant shall act prudently and with all necessary care when referring his client to another person or another entity for the provision of goods or services.

35. A chartered professional accountant may receive or pay a commission, directly or indirectly, in the following cases, provided he can prevent a conflict of interest by applying safeguards

(1) when referring a client to the services of another person or entity;

(2) when selling to a client the product or service of another person or entity;

(3) when obtaining a client from another person or entity.

He shall, in such a case,

(1) inform the client in writing of the existence of the commission;

(2) inform the client of the existence of other products or services of the same nature.

For the purposes of this subdivision,

“client” includes the entities related to a client;

“commission” means any compensation, discount, benefit or other advantage, whether monetary or not.

36. Notwithstanding 35, a chartered professional accountant shall not, when he or his firm provides a client with assurance services, receive a commission directly or indirectly when

(1) referring the client to the services of another person or entity;

(2) selling to the client the product or service of another person or entity;

(3) recommending a product or service of the client to another person or entity.

Similarly, a chartered professional accountant shall not pay a commission, directly or indirectly, in order to obtain a client for the purpose of offering assurance services to that client.

37. A chartered professional accountant, depending on the case, who receives or pays a commission pursuant to section 35 shall keep, in his records

(1) the nature and the amount or value of the commission received or paid;

(2) the written disclosure to the client and the additional verbal information given to the client, in particular concerning the existence of products or services of the same nature or concerning the measures implemented, if any;

(3) the name of the person or entity that paid a commission or to which a commission was paid.

38. Sections 35 to 37 do not apply

(1) when a chartered professional accountant practising through a firm controlled by chartered professional accountants refers a client to the services of a person practising through the same firm or a firm in the same network, or to the services of another chartered professional accountant who is a sole practitioner or practises through a firm controlled by chartered professional accountants. The same applies when a chartered professional accountant obtains a client from such a person or other chartered professional accountant;

(2) to the bulk sale or purchase of the client list or partial client list of a chartered professional accountant or firm.

For the purposes of subparagraph 1 of the first paragraph, “network” has the meaning given in the independence standards referred to in section 28.

DIVISION VI
CONFIDENTIALITY AND PROFESSIONAL
SECURITY

39. A chartered professional accountant is bound by professional secrecy and shall not disclose confidential information that becomes known to him in the practice of his profession, unless he is authorized to do so by the client or by an express provision of law.

A chartered professional accountant shall also apply discretion with respect to any information concerning his clients, whether or not that information is protected by professional secrecy.

40. At every stage in the process of preparing, storing and forwarding information, a chartered professional accountant shall take reasonable steps, in particular with respect to the persons working with him, to protect all confidential information obtained or brought to his knowledge in the practice of his profession.

41. A chartered professional accountant shall, when communicating information protected by professional secrecy in accordance with section 60.4 of the Professional Code (chapter C-26),

(1) communicate only such information as necessary to achieve the purpose for which the information is communicated;

(2) communicate the information only to the person or authority to whom or to which such information may be communicated;

(3) use a method of communication that ensures the confidentiality of the information under the circumstances;

(4) inform the person to whom the information is communicated that it is protected by professional secrecy;

(5) record the following information as soon as possible:

(a) the purpose of the communication, the supporting reasons, the date and time of the communication, the name of the person who received the communication and the method of communication used;

(b) whether he contacted the client before making the communication or, where applicable, the reasons for which he did not contact the client.

42. A chartered professional accountant shall not make use of confidential information in a manner which may be prejudicial to a client or with a view to obtaining directly or indirectly, a benefit for himself or for another person.

CHAPTER III
DUTIES TOWARDS THE CLIENT

DIVISION I
GENERAL PROVISIONS

43. A chartered professional accountant shall act in a way that establishes and maintains a relationship of mutual trust with his client.

44. A chartered professional accountant shall display reasonable availability and diligence.

45. When the consent of his client is required pursuant to this Code, a chartered professional accountant shall provide the client with all the information needed to gather a full understanding of the situation in order to give free and enlightened consent.

When consent is given verbally, a chartered professional accountant shall confirm the client’s consent in writing as soon as possible.

46. A chartered professional accountant shall pay particular attention and take particular care to ensure the client’s understanding and consent, especially in the case of a person who is potentially vulnerable because of his or her age or state of health.

47. Although a chartered professional accountant may receive instructions from a client's representative, the chartered professional accountant shall act for the client and serve and protect the client's interests.

48. A chartered professional accountant shall decline to act on a client's instructions if he has reasonable grounds to believe that the client is incapable and that the actions requested may cause the client to suffer a significant financial or material loss.

49. A chartered professional accountant shall refrain from intervening in the personal affairs of his client on matters not generally acknowledged to be within the scope of the profession.

50. A chartered professional accountant shall notify his client of any problematic situation of which he becomes aware while providing services and of which the client needs to be informed, including

(1) any fact or omission which, to the best of his knowledge, may constitute an offence under a law or regulation;

(2) a significant error in a financial statement or any other document;

(3) a situation which, if not corrected, may lead him to contravene section 26.

If the client is an entity, the chartered professional accountant must give such notification to an appropriate person within the entity, such as the representative of the entity with whom the chartered professional accountant deals when providing services or the chartered professional accountant's immediate superior, if he is employed by the entity. If the chartered professional accountant subsequently becomes aware of the client's failure to rectify the situation, the chartered professional accountant shall notify the appropriate hierarchical authority within the entity.

Notwithstanding the second paragraph, a chartered professional accountant involved in the performance of a contract for professional services shall give such notification to the chartered professional accountant responsible for the contract or its supervision.

51. A chartered professional accountant shall respect a client's right to consult another chartered professional accountant, another professional or any other person at the client's choice.

52. A chartered professional accountant cannot exclude, or attempt to exclude, his professional liability. It is specifically prohibited for him to

(1) accept a waiver that relieves him, in whole or in part, of his professional liability for a fault committed in the practice of his profession;

(2) accept a waiver that relieves, in whole or in part, the firm through which he practises his profession of the liability it may incur for a fault committed by him;

(3) invoke against the client the liability of the firm through which he practises his profession.

The first paragraph does not prevent the making of a transaction to settle a dispute.

DIVISION II

CONTRACT FOR PROFESSIONAL SERVICES

53. This Division applies only when a chartered professional accountant provides services to third parties.

54. A chartered professional accountant shall determine with his client the conditions, terms and scope of the contract for professional services. He shall provide the explanations needed for the client to understand and assess the services offered, and obtain the client's consent.

A chartered professional accountant shall, when expecting some of the services under the contract to be performed by a person who does not practise through the same firm, inform the client of that fact and obtain the client's consent.

55. A chartered professional accountant shall answer a client's questions about the performance of the contract and inform the client of any major change that may affect performance.

56. A chartered professional accountant who ceases to act on behalf of a client shall take reasonable steps to avoid causing prejudice to the client.

However, despite the prejudice the client may sustain, a chartered professional accountant may, on serious grounds, cease to act for a client. Such serious grounds include

(1) loss of confidence between the chartered professional accountant and the client;

(2) inducement by the client to perform unlawful, dishonest or fraudulent acts;

(3) the need for the chartered professional accountant to end the contract in order to comply with a provision of this Code;

(4) failure by the client to cooperate and provide the chartered professional accountant with the information needed to perform the contract;

(5) a refusal by the client, after receiving the fee invoice and at least one notice of default, to pay expenses and fees or make a provision in order to pay them.

Before ceasing to act on behalf of a client, the chartered professional accountant shall give such client reasonable advance notice of withdrawal.

DIVISION III **ACCESS TO RECORDS AND RECTIFICATION**

57. This Division applies only when a chartered professional accountant provides services to third parties.

58. A chartered professional accountant shall, on a timely basis and at his client's request, allow the client or any person authorized by the client in writing to take cognizance of the documents concerning the client in any file developed in connection with him. He shall, when requested by the client, provide a copy of such documents in the form best suited to the client's interests. A reasonable fee may be charged for reproducing or forwarding such documents.

However, the first paragraph does not require a chartered professional accountant to

(1) disclose techniques, methods or processes that he has developed and that remain confidential;

(2) reveal assurance programs or procedures to the client, except to allow another chartered professional accountant who will continue his work in an assurance engagement to become familiar with the case, to a reasonable degree, to allow that chartered professional accountant to perform his professional duties in accordance with the applicable standards.

59. A chartered professional accountant shall, on a timely basis and following a written request from his client, respond to a request to correct or delete information made in accordance with section 60.6 of the Professional Code (chapter C-26).

He shall, however, decline to act if

(1) the request concerns elements that are needed for the performance of the contract, that depend on his professional expertise or that rely on his professional judgment, and he considers that the request is not justified;

(2) the correction or deletion requested would force him to contravene good practices, the law, the regulations or the applicable standards.

A chartered professional accountant who declines a request for correction or deletion made pursuant to section 60.6 of the Professional Code shall inform the client in writing, giving the reasons for declining.

A chartered professional accountant shall act on a request from a client to add the client's written comments to the record.

60. A chartered professional accountant who ceases to act for a client shall, even if his fees have not been paid,

(1) facilitate the transfer of the documents referred to in section 58 to his successor, on a timely basis, and collaborate with the successor based on the client's instructions;

(2) return to the client all the client's documents and property or, based on the client's instructions, transfer them to his successor;

(3) where applicable, render account to the client of all the funds he holds or has held in trust for the client in connection with the contract on which he ceases to act, including the reimbursement of any advance;

(4) inform the client without delay of the fees and expenses that remain unpaid.

DIVISION IV **PROFESSIONAL FEES**

61. This Division applies only when a chartered professional accountant provides services to third parties on payment of professional fees.

62. A chartered professional accountant shall, before agreeing to provide services, ensure that his client has all relevant information about the financial terms of the contract, including the invoicing method, and is informed about the approximate and foreseeable cost of the services to be provided. He shall obtain his client's consent to those terms.

If, in the course of the contract, he observes that the approximate cost is likely to be exceeded, he shall inform his client, in writing, as soon as possible.

63. A chartered professional accountant shall obtain sufficient information before proposing a fee for providing a service.

64. A chartered professional accountant shall only charge or accept fair and reasonable fees.

The same applies to advances charged to the client.

Fees or advances are fair and reasonable when they are justified by the circumstances and proportionate to the services provided.

65. When setting his fees, a chartered professional accountant shall take one or more of the following factors into account:

- (1) his experience or expertise;
- (2) the time devoted to the performance of the contract;
- (3) the specific difficulty of the engagement or the provision of unusual services or services that require unusual skills or speed;
- (4) the degree of risk and responsibility inherent in the contract.

66. A chartered professional accountant shall keep his client informed of the progress of the contract and invoice his client regularly.

67. A chartered professional accountant shall provide his client with all the explanations necessary to understand his account for fees and ensure that it clearly identifies the services provided.

When services are provided at an hourly rate, he shall be able, if requested by the client, to specify the number of hours devoted to each service.

68. A chartered professional accountant remains responsible for the application of the rules relating to the setting, invoicing and payment of the fees resulting from the services he provides through a firm.

69. A chartered professional accountant who wishes to agree with his client on a contingent fee shall ensure that this invoicing method does not impair his duty of objectivity or deviate from the independence standards referred to in section 28.

A contingent fee is a fee payable only where a specified result of the service is obtained, or determined by reference to the result of the service.

70. Before beginning to provide services, a chartered professional accountant who requires the payment of a contingent fee shall obtain written consent from his client concerning the way in which it is set.

71. A chartered professional accountant who agrees with his client on remuneration based on a contingent fee shall keep the following information and documents in his records:

- (1) the agreement describing the nature of the contract, the fee agreed upon and the outcome on which it depends;
- (2) the grounds on which the chartered professional accountant concerned has concluded that this remuneration method does not impair his duty of objectivity;
- (3) the measures put in place to protect against the risk of a lack of objectivity, if any;
- (4) the client's consent.

72. When a syndic or another representative of the Ordre des comptables professionnels agréés du Québec requests an explanation or information about a contract, a chartered professional accountant shall not claim the fees related to the request from the client.

CHAPTER IV DUTIES AND OBLIGATIONS TO THE PROFESSION

DIVISION I PROVISIONS APPLICABLE TO PRACTICE THROUGH A FIRM

73. A chartered professional accountant shall not practise through a firm

- (1) in which persons engage in acts that are derogatory to the honour or dignity of the profession;
- (2) in which directors, shareholders, partners or employees practise a profession, carry on a trade, enterprise or business or hold an office or function that is incompatible with the dignity or practice of the profession;
- (3) in which a person who holds partnership or company shares with voting rights or acts as a director or officer is struck off the roll of a professional order or has his professional permit revoked.

74. Notwithstanding paragraph 3 of section 73, a chartered professional accountant is authorized to exercise his professional activities through a firm referred to in that paragraph provided the person referred to therein

- (1) ceases to be a director or officer of the firm within 10 days from the date on which the striking off the roll or the revocation of permit becomes executory;

(2) ceases to attend all shareholder meetings and to exercise, directly or indirectly, his right to vote within 10 days from the date on which the striking off the roll or the revocation of permit becomes executory;

(3) disposes of his partnership or company shares with voting rights in the firm within 180 days from the date on which the striking off the roll or the revocation of permit becomes executory.

75. A chartered professional accountant shall not conclude or allow to be concluded, at a firm holding itself out to be a partnership or company of chartered professional accountants offering public accountancy services, any agreement, particularly a unanimous shareholders' agreement, that impairs the independence, objectivity and integrity necessary to provide public accountancy services or that could lead chartered professional accountants to violate the Chartered Professional Accountants Act (chapter C-48.1), the Professional Code (chapter C-26) or the regulations made thereunder.

DIVISION II RELATIONS WITH THE ORDER

76. For the purposes of this Division, "Order" means any person or body acting on behalf of the Order, including the secretary, a manager, the board of directors or executive committee or a member thereof, an inspector, an investigator, a syndic, an assistant syndic, a syndic ad hoc, an employee of the Order, a committee set up by the board or a member of such a committee, and any other person with a mandate from any such person or body.

77. A chartered professional accountant shall refrain from hindering, harassing, intimidating, threatening or denigrating the Order in any way.

He shall cooperate with the Order and respond, personally and without undue delay, to any communication from the Order, using the means of communication determined by the Order.

78. A chartered professional accountant shall respect his commitments towards the Order, whether made verbally or in writing.

79. A chartered professional accountant shall ensure the accuracy and integrity of the information he provides to the Order. He shall make no declaration he knows or should know to be false, erroneous, incomplete or likely to deceive.

80. A chartered professional accountant shall, without delay, notify the Order in writing of any change in

(1) the class of member to which he belongs for assessment purposes or the application of a regulation or by-law of the Order;

(2) his home address, the address of the place or places where he practises, and the address to which correspondence should be sent, if different;

(3) his email address;

(4) his personal and professional telephone numbers.

Before offering services to third parties, a chartered professional accountant shall inform the Order in writing and specify the name of the firm through which he will provide such services. The same applies to a chartered professional accountant who begins or resumes the practice of public accountancy.

81. A chartered professional accountant shall inform the syndic when he has reasonable grounds to believe that another chartered professional accountant

(1) is unlawfully holding or using money or other property held in trust;

(2) has participated in an unlawful act while practising;

(3) has failed to comply with the conditions of his permit or the limits imposed on his right to practise;

(4) has engaged in any conduct calling his integrity or competence into question;

(5) has performed an act of a nature or seriousness that may compromise the protection of the public.

82. A chartered professional accountant shall inform the secretary of the Order when he has reasonable grounds to believe that another chartered professional accountant

(1) has abandoned files after ceasing to practise;

(2) is in a physical or mental state that is incompatible with the practice of the profession.

83. A chartered professional accountant shall inform the secretary of the Order when he has reasonable grounds to believe that a candidate for the practice of the profession

(1) has engaged in any conduct that calls his integrity into question, is derogatory to the honour or dignity of the profession, or calls into question his suitability for admission to the profession;

(2) is in a physical or mental state that is incompatible with the practice of the profession.

84. A chartered professional accountant who has been served notice of a complaint or is informed of an inquiry regarding his conduct or professional competence cannot communicate, directly or indirectly, with the complainant without first obtaining written permission from the syndic or the syndic responsible for the inquiry.

He shall not harass, intimidate, threaten or in any way attempt to influence the complainant, a witness or any other person involved in the events relating to the inquiry or complaint.

The following are deemed to constitute intimidation or undue influence:

(1) instituting judicial proceedings related to the request for an inquiry or the filing of a complaint, except if they concern a claim for professional fees;

(2) including, in a transaction, a commitment by the complainant to cease cooperating with the syndic.

For the purposes of this section, “complainant” means any person who submits information to a syndic alleging that a chartered professional accountant has committed an offence referred to in section 116 of the Professional Code (chapter C-26).

85. A chartered professional accountant who no longer meets the conditions for acting as a training employer in accordance with the Règlement sur les autres conditions et modalités de délivrance des permis de l’Ordre des comptables professionnels agréés du Québec (chapter C-48.1, r. 5.2) or the Regulation respecting the public accountancy permit of the Ordre des comptables professionnels agréés du Québec (chapter C-48.1, r. 26.1) shall, without delay, inform the Order in writing as well as any candidate for the practice of the profession for whom he is acting as the training employer. The same applies when he is informed, as a training employer, that the work environment where a training period is taking place no longer meets the requirements set out in those regulations.

DIVISION III RELATIONS WITH OTHER CHARTERED PROFESSIONAL ACCOUNTANTS, STUDENTS AND TRAINEES

86. A chartered professional accountant shall not damage the reputation of the profession or denigrate the competence, behaviour or quality of the services of another chartered professional accountant or person legally authorized to practise the profession outside

Québec. He shall also avoid any disloyal conduct or behaviour likely to betray their good faith or abuse their trust.

87. A chartered professional accountant shall, in his relations with other chartered professional accountants, students and trainees, act with dignity, integrity, courtesy, cooperativeness and respect.

88. Before accepting a public accountancy engagement where he is replacing another chartered professional accountant, the chartered professional accountant shall communicate with such chartered professional accountant to verify whether there are any circumstances he should take into account before accepting the engagement.

A chartered professional accountant shall, when he is informed that the other chartered professional accountant has withdrawn from the engagement, resigned or been dismissed, ask the other chartered professional accountant the reason for the withdrawal, resignation or dismissal and obtain the information needed to make an enlightened decision. For this purpose, he shall ask his potential client to release the other chartered professional accountant from his obligation of professional secrecy in order to receive the information.

89. A chartered professional accountant shall cooperate with the chartered professional accountant who is to succeed him in a public accountancy engagement and respond on a timely basis to his requests. He shall inform the chartered professional accountant if he has withdrawn from the engagement, resigned or been dismissed and, with the client’s authorization, give the reason for the withdrawal, resignation or dismissal.

DIVISION IV PROVISIONS RESPECTING ADVERTISING

90. For the purposes of this Division, “advertising” means any representation made by chartered professional accountants concerning their professional qualities or services, including their cost and quality, regardless of the type of media used, provided such representations are accessible to their clients, the public or potential clients.

91. A chartered professional accountant shall not advertise, or have advertised, in any manner whatsoever, material that is false, misleading, incomplete or likely to deceive, or that is derogatory to the honour or dignity of the profession.

92. A chartered professional accountant shall not, in his advertising, use information from a professional inspection file that concerns him or the firm through which he practises.

93. A chartered professional accountant who engages in advertising about the cost of his services shall ensure that it indicates

(1) the nature and scope of the services provided in return for each fee advertised;

(2) the additional services that may be required but that are not included in the cost;

(3) the other amounts or fees that may be added to the cost.

Such details and indications shall be sufficient to appropriately inform a person with no specific knowledge of the field of practice about the services provided and the cost of such services.

A chartered professional accountant shall abide by the costs advertised during the period specified in the advertising or for a minimum period of 90 days after they were last published. However, he may agree with the client on a price below the price advertised.

94. A chartered professional accountant shall keep, for a period of 36 months,

(1) a complete copy of all advertising in its original format, along with any changes made;

(2) details on the media used for the advertising;

(3) the date on which the advertising was published or, if applicable, was modified or withdrawn.

DIVISION V NAME

95. A chartered professional accountant shall not provide services to third parties under a name or designation that is misleading, derogatory to the honour or dignity of the profession or is a numbered name.

96. A chartered professional accountant shall, in every document, opinion or report in which he presents himself as being a chartered professional accountant, use the name under which he is entered on the roll of the Order.

97. A chartered professional accountant shall ensure that in every document, opinion or report he submits in the practice of public accountancy is identified by his public accountancy permit number or by his name followed only by the abbreviations and titles referred to in section 7 of the Chartered Professional Accountants Act (chapter C-48.1).

If the document, opinion or report is issued as part of a compilation engagement not intended exclusively for internal management purposes, a chartered professional accountant permit number may be used to identify the chartered professional accountant concerned.

DIVISION VI GRAPHIC SYMBOL OF THE ORDER

98. A chartered professional accountant providing services to third parties may, if authorized by the Order, use the graphic symbol of the Order in his advertising or in combination with his professional title, provided

(1) the symbol used conforms to the graphic symbol registered by the Order as its official mark;

(2) the chartered professional accountant concerned complies with the conditions of the undertaking that he entered into with the Order concerning the use of the graphic symbol;

(3) the use of the graphic symbol of the Order does not lead to the belief that the advertising originates from the Order.

99. A chartered professional accountant who is authorized to use the graphic symbol of the Order in accordance with section 98 may allow the firm through which he practises to use the symbol, provided the firm complies with the conditions of that section and is

(1) a sole proprietorship operated by a chartered professional accountant;

(2) a general partnership or undeclared partnership controlled in a proportion of over 50% by chartered professional accountants; or

(3) a limited liability partnership or joint-stock company of chartered professional accountants referred to in section 1 of the Regulation respecting the practice of the chartered professional accountancy profession within a partnership or a joint-stock company (chapter C-48.1, r. 16).

CHAPTER V FINAL PROVISIONS

100. This Code replaces the Code of ethics of chartered professional accountants (chapter C-48.1, r. 6).

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

106793

Draft Regulations

Draft Regulation

Financial Administration Act
(chapter A-6.001)

Borrowings made by a body — 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 borrowings made by a body, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation amends paragraph 3 of section 2 of the Regulation respecting borrowings made by a body (chapter A-6.001, r. 3) by replacing the CDOR benchmark rate by the CORRA benchmark rate as a condition that a short-term borrowing or a borrowing by line of credit must meet, failing which the authorization of the Minister of Finance would be required to make the borrowing as provided for in the first paragraph of section 77.1 of the Financial Administration Act (chapter A-6.001).

Further information on the draft Regulation may be obtained by contacting Julie Simard, Director, Direction de la documentation financière et de la conformité, Ministère des Finances, 390, boulevard Charest Est, 7^e étage, Québec (Québec) G1K 3H4; telephone: 418 643-8887; email: julie.simard@finances.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Simard using the contact information above.

ERIC GIRARD
Minister of Finance

Regulation to amend the Regulation respecting borrowings made by a body

Financial Administration Act
(chapter A-6.001, s. 77.1)

1. The Regulation respecting borrowings made by a body (chapter A-6.001, r. 3) is amended in section 2 by replacing subparagraph *b* in paragraph 3 by the following:

“(b) the interest rate of the borrowing does not exceed,

i. for a borrowing whose rate is calculated daily, the Canadian Overnight Repo Rate Average (CORRA), administered and published by the Bank of Canada or its successor as administrator, increased by 0.60%, including all fees;

ii. for a borrowing whose rate is fixed for one month or less, the one-month Term CORRA benchmark published by CanDeal Benchmark Solutions, or an alternative provider recognized by the Canadian financial market on the date of the borrowing, increased by 0.60%, including all fees;

iii. for a borrowing whose rate is fixed for more than one month, the three-month Term CORRA benchmark published by CanDeal Benchmark Solutions, or an alternative provider recognized by the Canadian financial market, on the date of the borrowing, increased by 0.60%, including all fees.”

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

106798

Draft Regulation

Act respecting financial assistance for education expenses
(chapter A-13.3)

Financial assistance for education expenses — 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 financial assistance for education expenses, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The object of the draft Regulation is to index some of the amounts allowed as exemptions or expenses for the purpose of computing financial assistance for education expenses and the maximum amount of a loan that may be granted for a year of allocation.

The draft Regulation also clarifies the definition of the preferential rate.

Further information on the draft Regulation may be obtained by contacting Simon Boucher Doddrige, Director, Direction des programmes et des activités de soutien, Ministère de l'Enseignement supérieur, 1035, rue De La Chevrotière, 20^e étage, Québec (Québec) G1R 5A5; telephone: 418 643-6276, extension 6085; email: simon.boucherdoddrige@mes.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Isabelle Taschereau, Secretary General, Ministère de l'Enseignement supérieur, 675, boulevard René-Lévesque Est, Aile René-Lévesque, bloc 4, 3^e étage, Québec (Québec) G1R 6C8; email: isabelle.taschereau@mes.gouv.qc.ca.

PASCALE DÉRY
Minister of Higher Education

Regulation to amend the Regulation respecting financial assistance for education expenses

Act respecting financial assistance for education expenses

(chapter A-13.3, s. 57, 1st par., subpars. 1, 2, 3.2, 7, 9, 9.2, 16 and 21, and 2nd par.)

1. The Regulation respecting financial assistance for education expenses (chapter A-13.3, r. 1) is amended by replacing “\$1,632” in the part of section 2 preceding subparagraph 1 of the second paragraph by “\$1,715”.

2. Section 9 is amended by replacing “\$1,632” in subparagraph 2 of the second paragraph by “\$1,715”.

3. Section 17 is amended

(1) by replacing “\$3,450” in paragraph 1 by “\$3,625”;

(2) by replacing “\$2,929” in paragraph 2 by “\$3,078”.

4. Section 18 is amended by replacing “\$2,929” by “\$3,078”.

5. Section 26 is amended by replacing “\$316” in the second paragraph by “\$332”.

6. Section 29 is amended in the fourth paragraph

(1) by replacing “\$214” in subparagraphs 1 and 2 by “\$225”;

(2) by replacing “\$244” in subparagraph 3 by “\$256”;

(3) by replacing “\$463” in subparagraph 4 by “\$487”;

(4) by replacing “\$530” in subparagraph 5 by “\$557”;

(5) by replacing “\$244” in subparagraph 6 by “\$256”.

7. Section 32 is amended

(1) in the first paragraph, by replacing “\$601” and “\$1,283” by “\$632” and “\$1,348”, respectively;

(2) in the second paragraph,

(a) by replacing “\$337” and “\$1,019” by “\$355” and “\$1,071”, respectively; and

(b) by replacing “\$264” wherever it appears by “\$277”.

8. Section 33 is amended

(1) by replacing “\$195” in the first paragraph by “\$205”;

(2) by replacing “\$539” in the second paragraph by “\$566”.

9. Section 34 is amended by replacing “\$547” and “\$2,549” in the first paragraph by “\$575” and “\$2,678”, respectively.

10. Section 35 is amended by replacing “\$110” in the second paragraph by “\$116”.

11. Section 37 is amended by replacing “\$287” in the fifth paragraph by “\$302”.

12. Section 40 is amended by replacing “\$84” and “\$673” in the first paragraph by “\$88” and “\$707”, respectively.

13. Section 41 is amended by replacing “\$213” by “\$224”.

14. Section 50 is amended

(1) in the first paragraph

(a) by replacing “\$16,697” in subparagraphs 1 and 2 by “\$17,545”;

(b) by replacing “\$20,580” in subparagraph 3 by “\$21,714”;

(2) in the third paragraph

(a) by replacing “\$4,499” in subparagraph 1 by “\$4,728”;

(b) by replacing “\$5,696” in subparagraph 2 by “\$5,985”;

(c) by replacing “\$6,897” in subparagraph 3 by “\$7,247”.

15. Section 51 is amended

(1) in the first paragraph

(a) by replacing “\$235” in subparagraph 1 by “\$247”;

(b) by replacing “\$257” in subparagraph 2 by “\$270”;

(c) by replacing “\$356” in subparagraph 3 by “\$374”;

(d) by replacing in “\$470” in subparagraphs 4 and 5 by “\$494”;

(2) in the third paragraph, by replacing “\$367” by “\$386”.

16. Section 52 is amended by replacing “\$1,109” by “\$1,165”.

17. Section 73 is amended by replacing “as the standard to be used by financial institutions and published in its Daily Summary” in the second paragraph by “as the standard to be used by financial institutions”.

18. Section 74 is amended by replacing “\$287” and “\$143” in the second paragraph by “\$302” and “\$150”, respectively.

19. Section 82 is amended by replacing “\$3,450” and “\$2,583” in the third paragraph by “\$3,625” and “\$2,714”, respectively.

20. Section 86 is amended

(1) in the first paragraph

(a) by replacing “\$2.56” in subparagraph 1 by “\$2.69”;

(b) by replacing “\$3.82” in subparagraph 2 by “\$4.01”;

(c) by replacing “\$148.95” in subparagraph 3 by “\$159.46”;

(2) in the second paragraph, by replacing “\$12.77” by “\$13.42”.

21. Section 87.1 is amended by replacing “\$437” by “\$459”.

22. This Regulation applies from the 2024-2025 year of allocation.

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

106795

Draft Regulation

Act respecting municipal taxation
(chapter F-2.1)

Form and minimum content of various documents relative to municipal taxation

—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 form and minimum content of various documents relative to municipal taxation, appearing below, may be made by the Minister of Municipal Affairs on the expiry of 45 days following this publication.

The draft Regulation mainly amends the minimum content of the notice of assessment and the tax account to ensure harmonization with amendments made by the Act to amend the Act respecting municipal taxation and other legislative provisions (2023, chapter 33). The amendments concern the possibility for municipalities to establish subcategories of residential immovables or to divide their territory into sectors for the purposes of the imposition of the general property tax.

Further information on the draft Regulation may be obtained by contacting Julie Laflamme, Direction de la politique fiscale et des revenus municipaux, Ministère des Affaires municipales et de l’Habitation, 10, rue Pierre-Olivier-Chauveau, aile Tour, 5^e étage, Québec (Québec) G1R 4J3; telephone: 418 691-2015, extension 83815; email: Julie.Laflamme@mamh.gouv.qc.ca.

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

ANDRÉE LAFOREST
Minister of Municipal Affairs

Regulation to amend the Regulation respecting the form and minimum content of various documents relative to municipal taxation

Act respecting municipal taxation
(chapter F-2.1, s. 263, 1st par., subpars. 1 and 2)

1. The Regulation respecting the form and minimum content of various documents relative to municipal taxation (chapter F-2.1, r. 6.1) is amended in section 9 by inserting the following after paragraph 13:

“(13.1) an indication that the unit belongs to a subcategory of residential immovables within the residual category, determined under subdivision 6.1 of Division III.4 of Chapter XVIII of the Act and the percentage applicable for the purpose of establishing the amount of the tax;

(13.2) an indication that the unit belongs to a sector established in accordance with Division III.4.1 of Chapter XVIII of the Act;”

2. Section 13 is amended by replacing “section 244.29, section 244.64.5 or section 244.64.9” in paragraph 6 by “any of sections 244.29, 244.64.5, 244.64.8.7, 244.64.9, 244.64.12, 244.64.15 or 244.64.24”.

3. Section 16 is amended

(1) by replacing the portion before subparagraph 1 of the first paragraph by “Where, under section 244.58, section 244.64.7, section 244.64.8.9, section 244.64.9 or section 244.64.15 of the Act, the rate provided for in paragraph 8 of section 13 is a combination made up of either one of the specific rates fixed under section 244.29, 244.64.5, 244.64.8.7, 244.64.9, 244.64.15 or 244.64.24 of the Act and of part of another of those rates, that is, parts of several of those rates;”

(2) by replacing “or section 244.64.9” in the second paragraph by “, the fourth paragraph of section 244.64.8.9, section 244.64.9 or section 244.64.24”.

4. Schedule V is amended by inserting “Sector to which the unit belongs*” before “Category and class of immovable for applying various tax rates” in the “Display name” column of the “Tax breakdown” section.

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

106802

Draft Regulation

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

Form of the declaration of integrity that an enterprise must file for a public contract

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation establishing the form of the declaration of integrity that an enterprise must file for a public contract, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation establishes the form of the declaration that enterprises must file pursuant to section 21.2 of the Act respecting contracting by public bodies (chapter C-65.1).

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 Robert Villeneuve at the above contact information.

SONIA LEBEL

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

Regulation establishing the form of the declaration of integrity that an enterprise must file for a public contract

Act respecting contracting by public bodies
(chapter C-65.1, s. 21.2, par. 1)

1. The form of the declaration provided for in section 21.2 of the Act respecting contracting by public bodies (chapter C-65.1) is the following:

“I declare that I am aware of the standards of integrity that the public is entitled to expect from a party to a public contract, compliance with which is evaluated taking into account, among other things, the elements set out in

sections 21.26, 21.26.1 and 21.28 of the Act respecting contracting by public bodies (chapter C-65.1), and I undertake to take all measures necessary to meet those standards throughout the duration of the contract to be entered into.”.

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

106794

Draft Regulation

Act respecting municipal taxation
(chapter F-2.1)

Maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation — Amendment

Notice is hereby given, in accordance with sections 10, 12 and 13 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation, appearing below, may be made by the Government on the expiry of 15 days following this publication.

The draft Regulation amends the terms governing the publication of maximum taxable values subject to a three-year computation by providing for the maximum taxable values for an assessment roll to henceforth be the subject of an annual publication by way of a notice in the *Gazette officielle du Québec*.

To date, study of the matter has shown that postponing to 15 June 2024 the publication of the tax ceiling for farmland for the drawing up of the equilibrated property assessment rolls that will come into force in 2025 may have a minor impact on the work of property assessors, who are required under section 70 of the Act respecting municipal taxation (chapter F-2.1) to deposit them between 15 August and 15 September 2024. The proposed Regulation has no other impact on clientele, namely in terms of direct costs for businesses or costs related to administrative formalities. 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 which can be accessed on the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation website.

In accordance with sections 12 and 13 of the Regulations Act, the draft Regulation may be made before the expiry of the 45-day period provided for in section 11 of the Act because the Government is of the opinion that the urgency of the situation requires it for the following reasons:

1° the value of farmland has significantly increased by 10%, 11% and 13.3% in 2021, 2022 and 2023, respectively;

2° the data required for establishing the maximum taxable value became known only recently;

3° the Regulation must come into force before 1 June 2024 because that is the deadline for publishing the notice indicating the maximum taxable value that will be applied for the assessment rolls that will be subject to the equilibration referred to in section 46.1 of the Act respecting municipal taxation and will come into force during the 3 years following that of the computation.

Further information on the draft Regulation may be obtained by contacting Jean-François Leclerc, Direction adjointe enregistrement et taxes, Ministère de l’Agriculture, des Pêcheries et de l’Alimentation, 200, chemin Sainte-Foy, 10^e étage, Québec (Québec) G1R 4X6; telephone: 418 380-2100; email: jean-francois.leclerc@mapaq.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 15-day period to Geneviève Masse, Assistant Deputy Minister, Sous-ministériat au développement durable, territorial et sectoriel, 200, chemin Sainte-Foy, 12^e étage, Québec (Québec) G1R 4X6; email: genevieve.masse@mapaq.gouv.qc.ca.

ANDRÉ LAMONTAGNE

Minister of Agriculture, Fisheries and Food

Regulation to amend the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation

Act respecting municipal taxation
(chapter F-2.1, s. 231.3.1, 1st par.)

1. The Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation (chapter F-2.1, r. 14.1) is amended in section 2 by replacing the second paragraph by the following:

“Not later than 1 June of each year preceding the coming into force of the assessment role referred to in the first paragraph, the maximum taxable value applicable for that roll must be published in a notice in the *Gazette officielle du Québec*.”

2. The first notice, following the coming into force of this Regulation, indicating the maximum taxable value applicable for the assessment rolls referred to in the first paragraph of section 2 of the Regulation respecting the maximum taxable value of the land of any agricultural operation referred to in section 231.3.1 of the Act respecting municipal taxation, which assessment rolls come into force on 1 January 2025, must be published not later than 15 June 2024.

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

106801

Draft Regulation

Parks Act
(chapter P-9)

Parks — 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 Parks Regulation, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation specifies in the Parks Regulation (chapter P-9, r. 25) that the presence of service dogs is allowed at national parks.

Further information on the draft Regulation may be obtained by contacting mister Louis-Philippe Caron, project manager, Direction des parcs nationaux, 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: 418 627-8691, extension 707167; email: louis-philippe.caron@environnement.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, the 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, 2^e étage, local 2.40, Québec (Québec), G1S 4X4; email: dal@environnement.gouv.qc.ca.

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

Regulation to amend the Parks Regulation

Parks Act
(chapter P-9, s. 9.1, 1st par., subpar. d)

1. The Parks Regulation (chapter P-9, r. 25) is amended in section 20 by inserting “or service dogs” after “guide dogs” in subparagraph *a* of subparagraph 4 of the first paragraph.

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

106796

Draft Regulation

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

Québec Aquarium — 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 Québec Aquarium (chapter C-61.1, r. 8), appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation allows a person accompanied by a guide dog or a service dog to be admitted inside the aquarium.

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

Further information on the draft Regulation may be obtained by contacting Laurie Plamondon, project manager, General Order on Fishing, Direction de la conservation des habitats, des affaires législatives et du territoire, 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: 418 627-8691, extension 707393; email: laurie.plamondon@environnement.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, the 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, 2^e étage, local 2.40, Québec (Québec) G1S 4X4; email: dal@environnement.gouv.qc.ca.

BENOIT CHARETTE

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

Regulation to amend the Regulation respecting the Québec Aquarium

Act respecting the conservation and development of wildlife
(chapter C-61.1, s. 78, par. 2)

1. The Regulation respecting the Québec Aquarium (chapter C-61.1, r. 8) is amended in section 1 by replacing “a seeing-eye dog accompanying its master” by “a guide dog or a service dog”.

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

106750

Draft Regulation

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

Wildlife sanctuaries — 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 wildlife sanctuaries, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation amends the Regulation respecting wildlife sanctuaries (chapter C-61.1, r. 53) in order to

—add the requirement to indicate, on the right of access pass issued to a member of a group within the meaning of section 15 of the Regulation respecting hunting (chapter C-61.1, r. 12), the type of group and the bag limit for moose attributed to the group;

—specify that the presence of guide dogs and service dogs is permitted in wildlife sanctuaries;

—provide that it is prohibited to travel in a wildlife sanctuary using an off-highway vehicle without complying with one of the conditions provided for in section 26 of the Regulation respecting wildlife sanctuaries.

Further information on the draft Regulation may be obtained by contacting Lysanne Rivard, coordinator, Regulation of controlled wildlife territories, Direction des affaires législatives, 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: 418 627-8691, extension 707873; email: lysanne.rivard@environnement.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, Direction des affaires législatives, 880, chemin Sainte-Foy, 2^e étage, local 2.40, Québec (Québec) G1S 4X4; email: dal@environnement.gouv.qc.ca.

BENOIT CHARETTE

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

Regulation to amend the Regulation respecting wildlife sanctuaries

Act respecting the conservation and development of wildlife
(chapter C-61.1, s. 121, 1st par., subpars. 1, 3 and 5)

1. The Regulation respecting wildlife sanctuaries (chapter C-61.1, r. 53) is amended in section 14 by adding the following at the end of the first paragraph:

“Where the holder of the right of access pass is a member of a group within the meaning of section 15 of the Regulation respecting hunting (chapter C-61.1, r. 12), that pass must indicate, for the wildlife sanctuaries mentioned in Schedule VI of that Regulation, whether it is a single group or a double group and the bag limit for moose attributed to the group pursuant to section 15 of that Regulation.”.

2. Section 23.2 is amended by adding the following paragraph at the end:

“The exceptions provided for in the first paragraph do not apply to guide dogs and service dogs.”.

3. Section 26 is amended by replacing “any person may travel in a wildlife sanctuary using an off-highway vehicle referred to in paragraph 7 of section 2 of the Act respecting off-highway vehicles (chapter V-1.3) if one of the following conditions is complied with” in the portion before paragraph 1 by “no person may travel in a wildlife sanctuary using an off-highway vehicle referred to in paragraph 7 of section 2 of the Act respecting off-highway vehicles (chapter V-1.3) unless one of the following conditions is complied with”.

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

106797