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Part 2
LAWS AND REGULATIONS

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Summary

Coming into force of Acts
Regulations and other Acts
Draft Regulations

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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;

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Gouvernement du Québec

O.C. 1023-2025, 13 August 2025

COMING INTO FORCE of certain provisions of the Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions

WHEREAS, under section 137 of the Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions (2024, chapter 39), the provisions of this Act come into force on 4 December 2024, except in particular, as provided for in paragraph 5 of that section, the provisions of Chapter II, comprising sections 14 to 62, the provisions of Chapter VIII, comprising sections 88 to 91, and the provisions of Chapter XV, comprising sections 131 to 134, which come into force on the date or dates determined by the Government;

WHEREAS it is expedient to set 1 January 2026 as the date of coming into force of the provisions of Chapter VIII of the Act, which comprises sections 88 to 91;

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

THAT 1 January 2026 be set as the date of coming into force of the provisions of Chapter VIII of the Act respecting the implementation of certain provisions of the Budget Speech of 12 March 2024 and amending other provisions (2024, chapter 39), which comprises sections 88 to 91.

DAVID BAHAN
Clerk of the Conseil exécutif

107622

Gouvernement du Québec

O.C. 1010-2025, 13 August 2025

Regulation to amend the Regulation respecting the drugs that may be prescribed or administered by a midwife

WHEREAS, under the first paragraph of section 9 of the Midwives Act (chapter S-0.1), the Office des professions du Québec, after consultation with the Institut national d'excellence en santé et en services sociaux, the Ordre des sages-femmes du Québec, the Collège des médecins du Québec and the Ordre des pharmaciens du Québec, establishes, by regulation, a list of the drugs that may be prescribed or administered by a midwife pursuant to the first paragraph of section 8 of the Act and determines, if necessary, the conditions according to which the drugs may be prescribed or administered;

WHEREAS the Office des professions du Québec adopted the Regulation to amend the Regulation respecting the drugs that may be prescribed or administered by a midwife on 16 May 2025 after conducting the required consultations;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the drugs that may be prescribed or administered by a midwife was published in Part 2 of the *Gazette officielle du Québec* of 9 October 2024 with a notice that it could be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following that publication;

WHEREAS, under section 13 of the Professional Code (chapter C-26), every regulation adopted by the Office under the Code or under an Act constituting a professional order must be submitted to the Government, which may approve it with or without amendment;

WHEREAS it is expedient to make the Regulation without amendment;

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

THAT the Regulation to amend the Regulation respecting the drugs that may be prescribed or administered by a midwife, attached to this Order in Council, be approved.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the drugs that may be prescribed or administered by a midwife

Midwives Act
(chapter S-0.1, s. 9, 1st par.).

1. The Schedule to the Regulation respecting the drugs that may be prescribed or administered by a midwife (chapter S-0.1, r. 12.1) is amended in the table

(1) by inserting the therapeutic subclass "Antihaemorrhagics" and the therapeutic sub-subclass "Hemostatics" under the therapeutic subclass "Antianemics" of the therapeutic class "Blood medication";

(2) by striking out the restriction "S" applicable to the therapeutic subclass "Oral contraceptives" of the therapeutic class "Hormones and substitutes";

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

107619

Gouvernement du Québec

O.C. 1011-2025, 13 August 2025

Regulation respecting the terms and conditions on which dental hygienists can perform non-surgical periodontal debridement without a prescription

WHEREAS, under subparagraph *i* of paragraph 1.4 of section 37.1 of the Professional Code (chapter C-26), every member of the Ordre des hygiénistes dentaires du Québec may engage in the following professional activity, which is reserved to such members within the scope of the activities they may engage in under section 37 of the Code, that is, to perform non-surgical periodontal debridement, in accordance with the terms and conditions prescribed in a regulation adopted by the board of directors of the Order, after consultation with the Office des professions du Québec and the Ordre professionnel des dentistes du Québec, or according to a prescription;

WHEREAS, in accordance with subparagraph *i* of paragraph 1.4 of section 37.1 of the Professional Code, the board of directors of the Ordre professionnel des hygiénistes dentaires du Québec consulted the Office des professions du Québec and the Ordre professionnel des dentistes du Québec before adopting the Regulation respecting the terms and conditions on which dental hygienists can perform non-surgical periodontal debridement without a prescription on 15 November 2024;

WHEREAS, pursuant to 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 be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft Regulation respecting the terms and conditions on which dental hygienists can perform non-surgical periodontal debridement without a prescription was published in Part 2 of the *Gazette officielle du Québec* of 2 January 2025 with a notice that it could be examined by the Office des professions du Québec then submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following that publication;

WHEREAS, in accordance with section 95 of the Professional Code, the Office examined the Regulation on 19 June 2025 then submitted it to the Government with its recommendation;

WHEREAS it is expedient to approve the Regulation without amendment;

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

THAT the Regulation respecting the terms and conditions on which dental hygienists can perform non-surgical periodontal debridement without a prescription, attached to this Order in Council, be approved.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation respecting the terms and conditions on which dental hygienists can perform non-surgical periodontal debridement without a prescription

Professional Code
(chapter C-26, s. 37.1, par. 1.4, subpar. *i*).

1. Before performing non-surgical periodontal debridement without a prescription, the dental hygienist must consult a professional responsible for the medical care of the client to be sure to have a complete portrait of the client's medical condition, in cases where that client

(1) has a heart condition or any other condition for which recognized medical standards recommend antibiotic prophylaxis, unless the client already has a prescription for such prophylaxis;

(2) has or has previously had tuberculosis;

(3) is undergoing chemotherapy or radiotherapy treatment; or

(4) shows signs and symptoms similar to peri-implantitis.

2. The dental hygienist must enter the information obtained pursuant to section 1 in the client's record and include the following details:

(1) the reasons for the consultation;

(2) the name and title of the professional consulted;

(3) the date and time of the consultation and the means of communication used; and

(4) details of the information provided by the professional consulted.

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

107620

Gouvernement du Québec

O.C. 1014-2025, 13 August 2025

Regulation respecting apprentice fisherman's, fisherman's helper's and fisherman's certificates

WHEREAS, under the first paragraph of section 14 of the Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec (chapter B-7.1), the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec (the certification board) makes regulations determining the criteria for the issue of a fisherman's or fisherman's helper's certificate and the fees payable, determining the professional training required to qualify for a certificate, including apprenticeship at sea, and equivalent qualifications, including experience, determining the criteria for the issue of an apprentice fisherman's certificate and the fees payable, and concerning the issue, content and updating of the fisherman's booklet, the fisherman's helper's booklet and the apprentice fisherman's booklet;

WHEREAS, under subparagraphs 1, 1.1 and 3 of the second paragraph of section 14 of the Act, the certification board may make regulations determining the obligations of certificate holders and the information and documents they must send to the certification board or keep, the obligations of certificate holders as regards continuing education, and the cases in which certain persons may be exempted from the application of all or part of the regulations under that section, subject to any conditions provided;

WHEREAS, under section 22 of the Act, the certification board must finances its activities and it may, by regulation, prescribe the payment of annual fees by the certificate holders, and the payment of fees for the examination of an application or for any other act performed by the certification board;

WHEREAS the certification board made the Regulation respecting apprentice fisherman's, fisherman's helper's and fisherman's certificates on 17 July 2025;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) and section 15.1 of the Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec, a draft Regulation respecting apprentice fisherman's, fisherman's helper's and fisherman's certificates was published in Part 2 of the *Gazette officielle du Québec* of 5 March 2025 with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS, under the first paragraph of section 15 of the Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec, regulations of the certification board under subparagraph 2 of the first paragraph and subparagraphs 1.1 and 3 of the second paragraph of section 14 of the Act are subject to the approval of and may be amended by the Government;

WHEREAS it is expedient to approve without amendment the Regulation respecting apprentice fisherman's, fisherman's helper's and fisherman's certificates, made under subparagraph 2 of the first paragraph and subparagraphs 1.1 and 3 of the second paragraph of section 14 of the Act and attached to this Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation respecting apprentice fisherman's, fisherman's helper's and fisherman's certificates, made under subparagraph 2 of the first paragraph and subparagraphs 1.1 and 3 of the second paragraph of section 14 of the Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec and attached to this Order in Council, be approved.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation respecting apprentice fisherman's, fisherman's helper's and fisherman's certificates

Act respecting the Bureau d'accréditation des pêcheurs et des aides-pêcheurs du Québec
(chapter B-7.1, s. 14, 1st par., subpars. 1 to 4, 2nd par., subpars. 1, 1.1 and 3, and s. 22).

DIVISION I
SCOPE

1. This Regulation applies to the issue and maintenance of certificates attesting to the qualification to carry on the trade of fisherman, fisherman's helper or apprentice fisherman of a tidal water species, other than in relation to the fishing for anadromous and catadromous species.

DIVISION II
CRITERIA FOR ISSUE

2. To be eligible for the issue of an apprentice fisherman's certificate, applicants must comply with all of the following conditions:

(1) meet any of the following requirements:

(*a*) hold a vocational training diploma;

(*b*) be at least 16 years of age and have earned the number of credits allotted by the Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8) for the learning of the following subjects:

i. French or English, Secondary III language of instruction;

ii. English or French, Secondary III second language;

iii. Secondary III mathematics;

(*c*) be at least 16 years of age and have successfully completed training equivalent to that listed in subparagraph *a* or *b*;

(2) have successfully completed courses specific to the following subjects:

(*a*) domestic vessel safety (DVS), of a minimum duration of 26 hours;

(*b*) basic first aid and cardiopulmonary resuscitation (CPR), of a minimum duration of 35 hours.

3. To be eligible for the issue of a fisherman's helper's certificate, applicants must comply with all of the following conditions:

(1) meet any of the following requirements:

(*a*) hold a vocational training diploma;

(*b*) be at least 18 years of age and have earned the number of credits allotted by the Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8) for the learning of the following subjects:

i. French or English, Secondary III language of instruction;

ii. English or French, Secondary III second language;

iii. Secondary III mathematics;

(*c*) be at least 18 years of age and have successfully completed training equivalent to that listed in subparagraph *a* or *b*;

(2) have successfully completed courses specific to the following subjects:

(*a*) the subjects referred to in paragraph 2° of section 2;

(*b*) the maritime mobile service and the common, distress and safety communication procedures of the global maritime distress and safety system (ROC MC), of a minimum duration of 24 hours;

(*c*) shipping safety in accordance with the Collision Regulations (C.R.C., c. 1416), of a minimum duration of 75 hours;

(*d*) the preparation of a fishing trip, including the choice of the fishing ground, the determination of a route plan, meteorological interpretation and the determination of the equipment needs, of a minimum duration of 30 hours;

(*e*) the operation of fishing gear, including lines, repair and modification of the fishing gear and manœuvering the vessel during the use of the gear, of a minimum duration of 50 hours;

(*f*) the development of the skills of crew members on fishing vessels, of a minimum duration of 60 hours;

(3) have participated full-time in 1 commercial fishing season in the 3 years preceding the application for a certificate.

In this Regulation, a "commercial fishing season" is equivalent to 8 weeks of commercial fishing activities in one year, conducted aboard an active commercial fishing vessel, in tidal waters.

4. To be eligible for the issue of a fisherman's certificate, applicants must comply with all of the following conditions:

(1) meet any of the following requirements:

(*a*) hold a vocational training diploma in professional fishing or have successfully completed an equivalent training;

(*b*) hold a certificate of master of a fishing vessel, fourth class, issued in accordance with the Marine Personnel Regulations (SOR/2007-115);

(*c*) have participated full-time in 2 consecutive commercial fishing seasons and have earned the number of credits allotted by the Basic school regulation for preschool, elementary and secondary education (chapter I-13.3, r. 8) for the learning of the following subjects:

i. French or English, Secondary III language of instruction;

ii. English or French, Secondary III second language;

iii. Secondary III mathematics;

(*d*) have successfully completed training equivalent to that listed in subparagraph *b* and have participated full-time in 2 consecutive commercial fishing seasons;

(2) have successfully completed all the courses specific to the following subjects:

(*a*) the subjects referred to in subparagraph 2° of the first paragraph of section 3;

(*b*) the operation of a small vessel other than a pleasure craft in sheltered waters or close to the shore and in normal navigation conditions, in particular in darkness and in reduced visibility, including basic knowledge on the risks associated with the marine environment and the vessel and on the means to prevent incidents on board, and additional knowledge on navigation aids and seamanship, of a minimum duration of 30 hours;

(*c*) the construction and stability of the vessel, including the assessment of the seaworthiness of the vessel, the calculation of the stability of the vessel and the corrective measures to be taken in case of instability, of a minimum duration of 60 hours;

(*d*) manoeuvering the fishing vessel, including port entries and equipment, docking, mooring and anchoring operations and the steering of the vessel in various weather conditions, of a minimum duration of 30 hours;

(3) have participated full-time in 2 commercial fishing seasons in the 3 years preceding the application for a certificate.

DIVISION III
APPLICATION FOR A CERTIFICATE

5. An application for a certificate must be submitted on the form provided for that purpose.

The form contains in particular the following information:

(1) the applicant's name;

(2) the address of the applicant's domicile;

(3) the category of the certificate applied for;

(4) the applicant's date of birth.

6. The following documents must be attached to the application:

(1) a recent photograph of the applicant;

(2) any document attesting to the training or diplomas required to hold the certificate applied for such as a diploma, certificate, transcript or attestation of the successful completion of training or an examination;

(3) a declaration signed by the applicant according to which the applicant has completed the required number of commercial fishing seasons to hold the certificate applied for specifying the number of weeks of fishing and the species fished.

DIVISION IV
CONTENT OF THE CERTIFICATE AND ISSUE OF THE BOOKLET

7. A certificate contains in particular the following information:

(1) the holder's name;

(2) a photograph of the holder;

(3) the address of the holder's domicile;

(4) the category of the certificate;

(5) the date of issue of the certificate.

8. The certification board issues to the certificate holder a booklet containing the certificate and the following information:

(1) the total number of years of fishing carried out by the holder;

(2) the number of weeks in commercial fishing seasons carried out by the holder, except those carried out before 16 years of age;

(3) the list of each training course taken by the holder indicating the number of hours, the year in which it was taken and the name of the organization offering it;

(4) the calendar year for which it is valid.

9. The fee for the replacement of a certificate is $55.

DIVISION V
OBLIGATIONS OF CERTIFICATE HOLDERS

10. Certificate holders must have their booklets with them when carrying on their fishing activities.

They must allow the authority holding jurisdiction for applying the Fisheries Act (R.S.C., 1985, c. F-14) to verify their validity.

11. Holders of a fisherman's helper's certificate must, during the 2 years following the date of issue of their certificate and every 2 years thereafter, participate full-time in 1 commercial fishing season, unless they demonstrate to the certification board that it was impossible to do so due to a moratorium on the commercial fishing of a species imposed by the Minister of Fisheries and Oceans Canada, an illness, an accident, or for any other reason deemed valid by the certification board.

They must, not later than 31 January each year, send to the certification board a declaration certifying that they complied with the first paragraph or that it was impossible to do so.

12. Holders of a fisherman's certificate must, during the 3 years following the date of issue of their certificate and every 3 years thereafter, participate full-time in 2 consecutive commercial fishing seasons, unless they demonstrate to the certification board that it was impossible to do so due to a moratorium on the commercial fishing of a species imposed by the Minister of Fisheries and Oceans Canada, an illness, an accident, or for any other reason deemed valid by the certification board.

They must, not later than 31 January each year, send to the certification board a declaration certifying that they complied with the first paragraph or that it was impossible to do so.

13. Holders of a fisherman's helper's or fisherman's certificate must, during the year following the date of issue of their certificate and every 3 years thereafter, update their knowledge and skills in cardiopulmonary resuscitation (CPR) by successfully completing a continuing training course on the subject, offered by a body recognized by the Commission des normes, de l'équité, de la santé et de la sécurité du travail under the Act respecting occupational health and safety (chapter S-2.1).

Certificate holders must, during the first year following the date of issue of their certificate and every 3 years thereafter, send to the certification board any document attesting that they successfully completed a training course referred to in the first paragraph.

14. Certificate holders must update the information referred to in section 5 concerning them by sending to the certification board an annual updating declaration not later than 31 January each year.

The declaration must be accompanied by the payment of the annual fee of $100 payable for the maintenance of their certificate and the updating of the booklet.

In the event of failure to comply with the time limit, a $25 fee are charged to reopen the file.

15. Certificate holders must inform the certification board within 30 days following any change concerning the information they provided under this Regulation or any change concerning their qualifications for fishing activities.

16. The fees and costs provided for in this Regulation are adjusted according to the terms set out in Chapter VIII.1 of the Financial Administration Act (chapter A-6.001).

The Minister of Agriculture, Fisheries and Food publishes the result of the adjustment in Part 1 of the *Gazette officielle du Québec*.

DIVISION VI
TRANSITIONAL AND FINAL

17. A fisherman's helper's or fisherman's certificate issued under the Regulation respecting recognition of the professional qualification of fishers and assistant fishers (chapter B-7.1, r. 1) retains its full validity under this Regulation.

18. An apprentice fisherman's certificate issued under the Regulation respecting recognition of the professional qualification of fishers and assistant fishers (chapter B-7.1, r. 1) retains its full validity under this Regulation, provided that the holder successfully completes, within 2 years after the coming into force of this Regulation, the courses specific to the following subjects:

(1) domestic vessel safety (DVS), of a minimum duration of 26 hours;

(2) basic first aid and cardiopulmonary resuscitation (CPR), of a minimum duration of 35 hours.

The holder of an apprentice fisher's certificate issued under the Regulation respecting recognition of the professional qualification of fishers and assistant fishers is exempt from the requirement to complete the courses provided for in the first paragraph if the holder meets all of the following conditions:

(1) the certificate holder is 50 years of age or older on the date of coming into force of this Regulation;

(2) the certificate holder participated full time in three commercial fishing seasons prior to that date;

(3) in the two years following the coming into force of this Regulation, the certificate holder successfully completed the Marine Basic First Aid course for a minimum duration of 16 hours;

(4) the certificate holder does not meet one of the minimum requirements set out in paragraph 1 of section 2.

19. Holders of a fisherman's helper's certificate issued under the Regulation respecting recognition of the professional qualification of fishers and assistant fishers (chapter B-7.1, r. 1) who, on the date of the coming into force of this Regulation, also hold a fishing licence become the holder of a fisherman's certificate valid under this Regulation, to the extent that they meet all of the following conditions:

(1) the holder completed and sent to the certification board the form provided for that purpose before 31 January following the coming into force of this Regulation;

(2) the holder paid the annual fee set out in section 14.

The term "fishing licence" means a licence issued under the Fisheries Act (R.S.C. 1985, c. F-14), except the fishing licence for seal, anadromous and catadromous species or species cultivated or raised exclusively for the purposes of aquaculture in tidal waters.

20. This Regulation replaces the Regulation respecting recognition of the professional qualification of fishers and assistant fishers (chapter B-7.1, r. 1).

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

107621

Gouvernement du Québec

O.C. 1041-2025, 13 August 2025

Decree to amend the Decree respecting personnel in the traffic control industry in Québec

WHEREAS, under the first paragraph of section 6.1 of the Act respecting collective agreement decrees (chapter D-2), sections 4 to 6 of the Act apply to an application for amendment;

WHEREAS, in accordance with the first paragraph of section 4 of the Act, the contracting parties addressed to the Minister of Labour an application for amendment to the Decree;

WHEREAS, under the first paragraph of section 6 of the Act, at the expiry of the time specified in the notice provided for in the first paragraph of section 5 of the Act, the Minister may recommend that the Government issue a decree ordering the extension of the agreement, with such changes as are deemed expedient;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) and the first paragraph of section 5 of the Act respecting collective agreement decrees, a draft Decree to amend the Decree respecting personnel in the traffic control industry in Québec was published in Part 2 of the *Gazette officielle du Québec* and in a French-language newspaper on 9 April 2025 and in an English-language newspaper on 11 April 2025, with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS, under section 7 of the Act respecting collective agreement decrees, notwithstanding section 17 of the Regulations Act, a decree comes into force on the day of its publication in the *Gazette officielle du Québec* or on any later date fixed therein;

WHEREAS it is expedient to make the Decree without amendment;

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

THAT the Decree to amend the Decree respecting personnel in the traffic control industry in Québec, attached to this Order in Council, be made.

DAVID BAHAN
Clerk of the Conseil exécutif

Decree to amend the Decree respecting personnel in the traffic control industry in Québec

Act respecting collective agreement decrees (chapter D-2, s. 4, 1st par., s. 6, 1st par. and s. 6.1, 1st par.).

1. The Decree respecting personnel in the traffic control industry in Québec (chapter D-2, r. 16.1) is amended in section 1 by striking out ", section locale 8922" in subparagraph *a* of paragraph 2.

2. Sections 45 to 48 are replaced by the following:

"**45.** The parity committee administers a group registered retirement savings plan, hereinafter "group RRSP", for the benefit of eligible employees.

The plan chosen by the parity committee is the Fonds de solidarité des travailleurs et des travailleuses du Québec (FTQ), which acts as trustee in respect of the amounts paid by the parity committee.

46. Employees with regular employee status for whom the employer is required to contribute are eligible for the group RRSP. Any other employee who wishes to contribute to the plan voluntarily is also eligible.

47. Employees who have attained 71 years of age and employees who do not meet the eligibility criteria established by the trustee or by a law governing the trustee's activities are not eligible for the group RRSP.

48. Eligible employees who wish to receive benefits under the group RRSP are required to become members of the group RRSP by completing the enrolment form for the plan chosen by the parity committee.

48.1. The employer must send each employee, upon their hiring, the information document and enrolment form for the group RRSP, which are provided by the trustee and approved by the Autorité des marchés financiers.

The documents are sent in paper or electronic format, at the choice of the employee.

The employer must also inform employees of the eligibility requirements for the group RRSP, encourage them to rapidly complete the enrolment form for the plan chosen by the parity committee, and assist them if needed.

The employer must keep proof that the documents were sent to the employee and that the employer has fulfilled their obligation to inform. In the absence of such proof, the employee is presumed to have completed the enrolment form on the date on which the employee acquired regular employee status.

48.2. The employer is required to contribute to the group RRSP administered by the parity committee only for eligible employees who have regular employee status, as soon as those employees become members of the plan chosen by the parity committee.

The mandatory contribution of the employer is $0.10 per hour worked for eligible employees referred to in the first paragraph. That mandatory contribution is paid on behalf of the employee as benefits.

If the presumption provided for in the fourth paragraph of section 48.1 applies, the employer is required to retroactively pay to the parity committee the mandatory contributions owed as of the date on which the employee acquired regular employee status. The parity committee must remit the amount collected to the trustee for the benefit of the employee.

48.3. The group RRSP is made up of the mandatory contributions of the employer and the voluntary contributions of eligible employees.

48.4. Eligible employees are not required to contribute financially to the group RRSP.

48.5. The employer must send to the parity committee, not later than the 15th day of each month, the employer's contribution to the group RRSP for the preceding month, along with any voluntary contribution of the employees, where applicable.

48.6. The employer must pay employees who, pursuant to section 47, are not eligible for the group RRSP an amount equivalent to the mandatory contribution provided for in the second paragraph of section 48.2 to compensate for the loss of that benefit.".

3. Section 49 is amended by replacing "2025" and "2024" by "2026" and "2025", respectively.

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

107623

Gouvernement du Québec

O.C. 1042-2025, 13 August 2025

Regulation to amend the Regulation respecting the issuance of competency certificates

WHEREAS, under subparagraph 7 of the first paragraph of section 123.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20), the Commission de la construction du Québec may, by regulation, determine the conditions of issue and renewal of occupation competency certificates;

WHEREAS, under the fourth paragraph of section 123.1 of the Act, the provisions of the regulations made under that section may vary according to sector, region, bordering zone and target group;

WHEREAS, under the fifth paragraph of section 123.1 of the Act, the regulations may also prescribe different standards in respect of women and persons who are representative of the diversity of Québec society so as to favour their access to and maintenance, retention and greater representation on the labour market in the construction industry;

WHEREAS, in accordance with the first paragraph of section 123.3 of the Act, the Commission submitted to the Committee on vocational training in the construction industry, for consultation, the Regulation to amend the Regulation respecting the issuance of competency certificates before its adoption on 26 February 2025;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the issuance of competency certificates was published in Part 2 of the *Gazette officielle du Québec* of 23 April 2025 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, under the first and second paragraphs of section 123.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry, every regulation of the Commission made under section 123.1 of the Act is transmitted to the Minister of Labour, who recommends it to the Government for approval, and the Government may amend any regulation submitted for approval;

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation to amend the Regulation respecting the issuance of competency certificates, attached to this Order in Council, be approved.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the issuance of competency certificates

Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20, s. 123.1, 1st par., subpar. 7, 4th and 5th pars.).

1. The Regulation respecting the issuance of competency certificates (chapter R-20, r. 5) is amended in section 4 by replacing subparagraph 5 of the first paragraph by the following:

"(5) this person has worked at least 750 hours performed as an occupation and declared in accordance with the Regulation respecting the register, monthly report, notices from employers and the designation of a representative (chapter R-20, r. 11), or proves that he or she has at least 750 hours worked and paid in tasks corresponding, according to the tools used and the circumstances in which the tasks are performed, to an occupation outside the scope of application of the Act respecting labour relations, vocational training and workforce management in the construction industry, and this person's employer, registered with the Commission, files a workforce request and, except where this person is a woman or a person who is representative of the diversity of Québec society, furnishes to the Commission proof that the employer guarantees this person employment for not less than 150 hours over a period not exceeding 3 months.".

2. Section 7.1 is revoked.

3. Section 7.2 is amended by striking out "or section 7.1" in the first paragraph.

4. Section 8.2 is revoked.

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

107624

Gouvernement du Québec

O.C. 1043-2025, 13 August 2025

Regulation of the Comité paritaire de l'industrie automobile des Cantons-de-l'Est respecting the keeping of a register, the monthly report and the levy

WHEREAS, under subparagraph *g* of the second paragraph of section 22 of Act respecting collective agreement decrees (chapter D-2), from the mere fact of its formation, the Comité paritaire sur l'industrie des services automobiles des Cantons-de-l'Est may, as of right, by regulation approved by the Government and published in the *Gazette officielle du Québec*, render obligatory for any professional employer a system of registration for any work which the employer controls or the keeping of a register in which are shown the name, address and social insurance number of each employee in the employer's employ, the employee's competency, the exact hour at which the work was begun, interrupted, resumed and ceased each day, the nature of the work and wage paid, with mention of the method and time of payment, and all other information deemed useful in the application of the decree;

WHEREAS, under subparagraph *h* of the second paragraph of section 22 of Act, from the mere fact of its formation, the parity committee may, as of right, by regulation approved by the Government and published in the *Gazette officielle du Québec*, oblige any professional employer to transmit to it a monthly report giving the name, address and social insurance number of each employee in the employer's employ, the employee's competency, the nature of the employee's work, the regular and extra hours of labour done each week by the employee, the total number of such hours, the employee's hourly wage rate and total earnings, as well as the allowances paid to each employee for annual vacations with pay and paid holidays and any other allowance or benefit of a monetary value; the regulation may also render compulsory the use of a form;

WHEREAS, under subparagraphs 2 to 4 of subparagraph *i* of the second paragraph of section 22 of the Act, from the mere fact of its formation, the parity committee may, as of right, by a regulation approved by the Government and published in the *Gazette officielle du Québec*, levy upon the professional employer alone or upon both the professional employer and the employee, or upon the employee alone, the sums required for the carrying out of the decree and such levying to be subject to the following conditions:

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

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

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

WHEREAS the board of directors of the parity committee adopted the Regulation of the Comité paritaire sur industrie des services automobiles des Cantons-de-l'Est respecting the keeping of a register, the monthly report and the levy at its meeting held on 18 November 2024;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation of the Comité paritaire sur industrie des services automobiles des Cantons-de-l'Est respecting the keeping of a register, the monthly report and the levy was published in Part 2 of the *Gazette officielle du Québec* of 26 February 2025 with a notice that it could be approved by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation of the Comité paritaire de l'industrie automobile des Cantons-de-l'Est respecting the keeping of a register, the monthly report and the levy, attached to this Order, be approved.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation of the Comité paritaire de l'industrie automobile des Cantons-de-l'Est respecting the keeping of a register, the monthly report and the levy

Act respecting collective agreement decrees (chapter D-2, s. 22, 2nd par., subpars. *g*, *h* and *i*, subpars. 2 to 4).

DIVISION I
GENERAL

1. This Regulation applies to professional employers and employees subject to the Decree respecting the automotive services industry in the Arthabaska, Granby, Sherbrooke and Thetford Mines regions (chapter D-2, r. 6).

2. This Regulation supplements the General Regulation to govern the regulations of a parity committee (chapter D-2, r. 17). Where this Regulation is in conflict with or its meaning is unclear in relation to the provisions of the General Regulation, the General Regulation takes precedence.

3. In this Regulation, "parity committee" means the Comité paritaire de l'industrie automobile des Cantons-de-l'Est.

DIVISION II
KEEPING OF A REGISTER

4. The professional employer must keep a register in which are shown, for each employee, the surname and given name, address, Social Insurance Number, competency, the date of the first day of employment and, where applicable, the date of end of employment, as well as, where applicable, the following information for each pay period:

(1) the number of hours of work per day, including the hour at which the work was begun, interrupted, resumed and ceased each day, as well as the nature of the work;

(2) the total number of regular and overtime hours of work per week;

(3) the number of overtime hours paid or replaced by a leave with the applicable premium;

(4) the number of days of work per week;

(5) the wage rate;

(6) the nature and amount of premiums, indemnities, allowances or commissions paid;

(7) the amount of gross wages;

(8) the nature and amount of deductions made, including the amount of the group insurance premiums;

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

(10) the work period corresponding to the payment;

(11) the date and method of payment of wages;

(12) the reference year;

(13) the start date of the employee's annual leave with pay and the duration of the leave;

(14) the date on which the employee benefited from a statutory general holiday with pay or another day of leave, including the compensatory holidays for statutory general holidays with pay.

The register must also contain an up-to-date list of all the places where work subject to the Decree is carried out.

5. Fixed-rate work must be indicated separately in the register and the hours worked must be accounted for to allow for verification.

6. The register must be kept at the professional employer's establishment.

The information in the register relating to a particular year must be kept for 3 years following that year.

DIVISION III
MONTHLY REPORT

7. The professional employer must send the parity committee a monthly report indicating the following information:

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

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

8. The monthly report must be signed by the professional employer or an authorized representative and sent to the head office of the parity committee not later than the 15th day of the following month.

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

9. The monthly report may be sent by mail, in person, or by any means based on information technology.

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

DIVISION IV
LEVY

10. The rate of levy fixed by the parity committee is

(1) for professional employers, 0.50% of the gross wages the employer pays to employees subject to the Decree; and

(2) for employees, 0.50% of the employee's gross wages.

11. Despite paragraph 2 of section 10, the amount of the levy payable by an artisan or workman who is not serving a professional employer is calculated weekly in the following manner: 0.50% of the wage rate in force for a class C journeyman, multiplied by the duration of the standard workweek provided for in section 3.01 of the Decree respecting the automotive services industry in the Arthabaska, Granby, Sherbrooke and Thetford Mines regions (chapter D-2, r. 6).

12. The professional employer must collect, for each pay period, the levy imposed pursuant to paragraph 2 of section 10, by deducting it from the employees' wages.

13. The professional employer must remit to the parity committee the levy payable by the employer and by the employees for a monthly period not later than the 15th day of the following month.

14. An artisan or workman who is not serving a professional employer must, not later than 31 March, 30 June, 30 September and 31 December, remit to the parity committee the levy payable by the artisan or workman for the 90-day period preceding each of those dates.

DIVISION V
FINAL

15. This Regulation replaces the Règlement relatif au système d'enregistrement du Comité paritaire de l'automobile des Cantons de l'Est (1971), approved by Order in Council 1271-78 dated 20 April 1978, the Règlement sur le prélèvement du Comité paritaire de l'industrie de l'automobile des Cantons de l'Est (1971), approved by Order in Council 2549-84 dated 14 November 1984 and by Order in Council 2626-85 dated 11 December 1985 and amended by the Regulation approved by Order in Council 786-91 dated 5 June 1991, and the Règlement sur le rapport mensuel du Comité paritaire sur l'industrie des services automobiles des Cantons de l'Est, replaced by the Regulation to replace various regulations respecting the monthly report of parity committees of the automotive services industry and approved by Order in Council 157-2020 dated 26 February 2020.

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

107625

M.O., 2025

Order of the Minister of Finance dated 11 August 2025

Taxation Act
(chapter I-3)

Regulation to amend the Mandatory Transaction Disclosure Regulation

THE MINISTER OF FINANCE,

CONSIDERING the first paragraph of section 1079.8.1 of the Taxation Act (chapter I-3) providing among other things that the expression "specified transaction" carried out by a taxpayer or a partnership means a transaction whose form and substance of the facts specific to the taxpayer or the partnership are significantly similar to the form and the substance of the facts of a transaction determined by the Minister;

CONSIDERING the fourth paragraph of section 1079.8.1 of the Taxation Act providing that for the purposes of Book X.2 of Part I of the Act, in relation to a transaction determined by the Minister under the definition of "specified transaction" in the first paragraph of that section 1079.8.1, the Minister also determines which taxpayers will be required, in accordance with section 1079.8.6.2 of the Act, to disclose a specified transaction and which will be the partnerships whose members will be subject to that obligation, if applicable, as well as the day from which the obligation to disclose specified transactions will apply;

CONSIDERING section 1079.8.6.3 of the Taxation Act providing that an information return must be filed in respect of a transaction that an advisor or a promoter commercializes or promotes, if the form and the substance of the facts of the transaction are significantly similar to the form and the substance of the facts of a transaction determined by the Minister;

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

CONSIDERING section 13 of the Regulations Act providing that the reason justifying the absence of such publication must be published with the regulation;

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

CONSIDERING the Minister's opinion that the regulation attached to this Ministerial Order establishes, amends or repeals norms of a fiscal nature;

CONSIDERING that it is expedient to amend the Mandatory Transaction Disclosure Regulation (chapter I-3, r. 2) to provide that a transaction injecting funds designed to circumvent the application of the debt forgiveness rules set out in sections 485 to 485.18 of the Taxation Act, is a determined transaction;

CONSIDERING that it is expedient to amend the Mandatory Transaction Disclosure Regulation to delete the determined transaction relating to a payment to a non-treaty country;

CONSIDERING that it is expedient to amend the Mandatory Transaction Disclosure Regulation to modify the day as of which the obligation to disclose a specified transaction relating to the determined transaction concerning multiplication of the capital gains deduction and to those concerning tax attribute trading;

CONSIDERING that it is expedient to amend the Mandatory Transaction Disclosure Regulation to make technical and consequential amendments;

CONSIDERING that it is expedient to make the Regulation to amend the Mandatory Transaction Disclosure Regulation;

ORDERS AS FOLLOWS:

THAT the Regulation to amend the Mandatory Transaction Disclosure Regulation, attached to this Ministerial Order, is hereby made.

Québec, 11 August 2025

ERIC GIRARD
Minister of Finance

Regulation to amend the Mandatory Transaction Disclosure Regulation

Taxation Act
(chapter I-3, s. 1079.8.1, 1st par., "specified transaction" and 4th par. and s. 1079.8.6.3).

1. Section 1 of the Mandatory Transaction Disclosure Regulation (chapter I-3, r. 2) is amended

(1) by striking out the definition of "associated group" in the first paragraph;

(2) by striking out the third and fourth paragraphs.

2. (1) Schedule A to the Regulation is amended by striking out Transaction 2.

(2) Subsection 1 applies in respect of a transaction for which the time limit for sending an information return begins after the day of the publication of this Regulation in the *Gazette officielle du Québec*.

3. (1) Transaction 3 in Schedule A to the Regulation is amended by replacing subparagraphs *a* and *b* of the fourth paragraph by the following:

"(*a*) if subparagraph i of subparagraph *d* of the first paragraph applies, 15 June following the end of the taxation year for which the individual deducts an amount under section 726.7.1 of the Act in computing taxable income in respect of the disposition referred to in subparagraph *a* of the first paragraph, or, if later, the day of the transfer or loan referred to in that subparagraph i; or

"(*b*) if subparagraph ii of subparagraph *d* of the first paragraph applies, 15 June following the end of the taxation year for which the individual deducts an amount under section 726.7.1 of the Act in computing taxable income in respect of the disposition referred to in subparagraph *a* of the first paragraph.".

(2) Subsection 1 applies in respect of a transaction for which the time limit for sending an information return, computed without reference to subsection 1, expires after the day of the publication of this Regulation in the *Gazette officielle du Québec*.

4. (1) Transactions 4 in Schedule A to the Regulation are amended by striking out "the day that is 60 days before" in the eighth and ninth paragraphs.

(2) Subsection 1 applies in respect of a transaction for which the time limit for sending an information return, computed without reference to subsection 1, expires after the day of the publication of this Regulation in the *Gazette officielle du Québec*.

5. Transaction 5 in Schedule A to the Regulation is amended by replacing "section" in the portion of the fourth paragraph before subparagraph *a* by "transaction".

6. Schedule A to the Regulation is amended by adding the following transaction at the end:

"**TRANSACTION 6**
"INJECTION OF FUNDS IN CONNECTION WITH DEBT SETTLEMENT

"A transaction that includes the following facts is hereby determined by the Minister:

(*a*) a corporation or a partnership, referred to in this transaction as the "debtor", that in the course of or prior to this transaction issues a commercial obligation owed to a person or partnership, in this transaction referred to as the "particular person", is a party to the transaction;

(*b*) either of the following conditions is met by the debtor:

i. if the debtor is a corporation, it is subject to tax under Part I of the Act for a taxation year in which the transaction occurs; or

ii. if the debtor is a partnership, each member of the partnership is required, pursuant to section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), to file an information return for a fiscal period of the debtor in which the transaction occurs;

(*c*) as part of the transaction, any of the following conditions is met:

i. if the debtor is a corporation, it issues a share, other than an excluded security, to the particular person or to a person related to the particular person and

(1) the share is not issued as consideration for full or partial settlement of the commercial obligation; and

(2) the fair market value of the share, immediately after the share was issued, is less than the amount for which it was issued;

ii. if the debtor is a partnership, an interest in the debtor is acquired by the particular person or by a person related to the particular person, or the particular person or a person related to the particular person increases its interest in the debtor and

(1) the acquisition of or increase in the interest does not constitute consideration for full or partial settlement of the commercial obligation; and

(2) the fair market value of the interest acquired or of the portion of the increased interest is less, immediately after the acquisition or increase, than the amount of the contribution of capital enabling the acquisition or increase, as the case may be; or

iii. the debtor receives a contribution of capital from the particular person or from a person related to the particular person and

(1) the contribution of capital is made for no consideration; and

(2) the increase, as a consequence of the contribution of capital, in the fair market value of the shares of the capital stock of the debtor owned by the particular person or by a person related to the particular person, or of the interest in the debtor owned by the particular person or by a person related to the particular person, as the case may be, immediately after the contribution of capital, is less than the amount of the contribution;

(*d*) as part of the transaction, the commercial obligation is settled by full or partial payment or, if the commercial obligation is a distress preferred share, by its redemption, acquisition or cancellation by the debtor; and

(*e*) if, at the time at which there is full or partial settlement of the commercial obligation, the particular person is not a partnership, other than an eligible Canadian partnership within the meaning of section 485 of the Act, nor a person not resident in Canada, nor exempt from tax under Part I of the Act, any of the following conditions is met:

i. immediately before the beginning of the transaction, the debtor is not related to the particular person;

ii. the portion of the adjusted cost base or of the paid-up capital of a share acquired by the particular person or by the person related to the particular person, as the case may be, that is attributable to the issue of a share referred to in subparagraph i of subparagraph *c*, or the portion of the adjusted cost base or of the paid-up capital of a share owned by the particular person or by the person related to the particular person, as the case may be, that is attributable to the contribution of capital referred to in subparagraph iii of subparagraph *c*, is not eliminated as part of the transaction;

iii. the portion of the adjusted cost base of the interest in the debtor owned by the particular person or by the person related to the particular person, as the case may be, that is attributable to the acquisition or the increase, referred to in subparagraph ii of subparagraph *c*, of the person's interest in the debtor, or to the contribution of capital referred to in subparagraph iii of subparagraph *c*, is not eliminated as part of the transaction; or

iv. the particular person or the person related to the particular person sustains or potentially may sustain a capital loss in respect of the commercial obligation, of the share referred to in subparagraph i of subparagraph *c,* of the interest referred to in subparagraph ii of subparagraph *c*, or of the shares or interest referred to in subparagraph 2 of subparagraph iii of subparagraph *c*, as the case may be, and the tax consequences to the debtor referred to in sections 485.4 to 485.11 of the Act are retained.

The debtor is required to disclose a specified transaction in relation to a transaction referred to in the first paragraph.

The obligation to disclose the specified transaction applies as of the day on which there is full or partial settlement of the commercial obligation.".

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

107627

Draft Regulation

Environment Quality Act
(chapter Q-2)

Mandatory reporting of certain emissions of contaminants into the atmosphere
— 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 mandatory reporting of certain emissions of contaminants into the atmosphere, appearing below, may be made by the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks on the expiry of 45 days following this publication.

The draft Regulation requires emitters who report quantities of biomethane acquired as a substitute for natural gas or distributed for consumption in Québec to have the quantities of CO_2 emissions attributable to its combustion or use verified.

The draft Regulation also adjusts reporting and verification conditions to take into account the new biomethane verification requirement.

Lastly, the draft Regulation updates Table 17-1 concerning default greenhouse gas emission factors for Canadian provinces and certain North American markets.

Further information on the draft Regulation may be obtained by contacting Olivier Lacroix, engineer, Direction des inventaires et de la gestion des halocarbures, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs; telephone: 418 521-3868, extension 31028; email: olivier.lacroix@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 Vicky Leblond, Director, Direction des inventaires et de la gestion des halocarbures, Ministère de l'Environnement, de la Lutte contre des changements climatiques, de la Faune et des Parcs, édifice Marie-Guyart, 675, boulevard René-Lévesque Est, 10e étage, boîte 30, Québec (Québec) G1R 5V7; email: vicky.leblond@environnement.gouv.qc.ca.

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

Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere

Environment Quality Act
(chapter Q-2, ss. 2.2 and 46.2).

1. The Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) is amended in section 6.6 by inserting the following after the second paragraph:

"Despite subparagraph 1 of the second paragraph, CO_2 emissions attributable to the combustion or use of biomethane reported in accordance with section 6.2.1 must be verified.".

2. Section 6.9 is amended

(1) in the first paragraph

(*a*) by inserting the following after subparagraph 7.0.2:

"(7.0.3) the quantity of CO_2 emissions attributable to the combustion or use of biomethane acquired as a substitute for natural gas from a natural gas distributor within the meaning of section 2 of the Act respecting the Régie de l'énergie (chapter R-6.01) or from another supplier, in metric tons;";

(*b*) by inserting ", excluding CO_2 emissions attributable to the combustion or use of the biomethane distributed for consumption in Québec" at the end of subparagraph 7.3;

(*c*) by inserting the following after subparagraph 7.3:

"(7.3.1) the quantity of CO_2 emissions attributable to the combustion or use of the biomethane distributed for consumption in Québec, in metric tons;";

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

"For the purposes of subparagraphs 7.0.3 and 7.3.1 of the first paragraph, the verification report must include an opinion regarding the accuracy and reliability of the information and documents referred to in part QC.35.2 of protocol QC.35 concerning the biomethane distributed or acquired as a substitute for natural gas. In case of a negative opinion, the emissions concerned must be reported as being attributable to the combustion or use of natural gas in accordance with subparagraphs 7 and 7.3 of the first paragraph, as the case may be, and the report

must indicate the quantities of biomethane associated with those emissions that were reconsidered as being natural gas.".

3. Schedule A.2 is amended by replacing Table 17-1 of QC.17.4 in protocol QC.17 by the following:

"**Table 17-1. Default greenhouse gas emission factors for Canadian provinces and certain North American markets, in metric tons CO_2 equivalent per megawatt-hour**

Canadian provinces and North American markets	Default emission factor (metric ton GHG/MWh)
Newfoundland and Labrador	0.016
Nova Scotia	0.544
New Brunswick	0.226
Québec	0.002
Ontario	0.054
Manitoba	0.002
Vermont	0.004
New England Independent System Operator (NE-ISO), including all or part of the following states:	0.267
- Connecticut	
- Massachusetts	
- Maine	
- Rhode Island	
- Vermont	
- New Hampshire	
New York Independent System Operator (NY-ISO)	0.237
Pennsylvania Jersey Maryland Interconnection Regional Transmission Organization (PJM-RTO), including all or part of the following states:	0.389
- North Carolina	
- Delaware	
- Indiana	
- Illinois	
- Kentucky	
- Maryland	
- Michigan	
- New Jersey	
- Ohio	
- Pennsylvania	
- Tennessee	
- Virginia	
- West Virginia	
- District of Columbia	
Midwest Independent Transmission System Operator (MISO-RTO), including all or part of the following states:	0.433
- Arkansas	
- North Dakota	
- South Dakota	
- Minnesota	
- Iowa	
- Missouri	
- Wisconsin	
- Illinois	
- Michigan	
- Indiana	
- Montana	
- Kentucky	
- Texas	
- Louisiana	
- Mississippi	
- Manitoba	
Southwest Power Pool (SPP), including all or part of the following states:	0.426
- Kansas	
- Oklahoma	
- Colorado	
- Nebraska	
- New Mexico	
- Texas	

Canadian provinces and North American markets	Default emission factor (metric ton GHG/MWh)
- Louisiana	
- Missouri	
- Arkansas	
- Iowa	
- Minnesota	
- Montana	
- North Dakota	
- South Dakota	
- Wyoming	

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4. This Regulation comes into force on 1 January 2026.

107616