No. 50

Part 2
LAWS AND REGULATIONS

10 December 2025 / Volume 157

Summary

Acts
Regulations and other Acts
Draft Regulations
Treasury Board
Notices

Legal deposit – 1st Quarter 1968
Bibliothèque nationale du Québec
© Éditeur officiel du Québec, 2025
All rights reserved in all countries. No part of this publication may be translated, used or reproduced for commercial purposes by any means, whether electronic or mechanical, including micro-reproduction, without the written authorization of the Québec Official Publisher.

NOTICE TO USERS

The *Gazette officielle du Québec* is the means by which the Québec Government makes its decisions official. It is published in two separate editions under the authority of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) and the Regulation respecting the *Gazette officielle du Québec* (chapter M-15.001, r. 0.1).

Partie 1, entitled "Avis juridiques", is published at least every Saturday. If a Saturday is a legal holiday, the Official Publisher is authorized to publish it on the preceding day or on the following Monday.

Partie 2, entitled "Lois et règlements", and the English edition, Part 2 "Laws and Regulations", are published at least every Wednesday. If a Wednesday is a legal holiday, the Official Publisher is authorized to publish them on the preceding day or on the Thursday following such holiday.

Part 2 – LAWS AND REGULATIONS

Internet

The *Gazette officielle du Québec* Part 2 is available to all free of charge and is published at 0:01 a.m. each Wednesday at the following address:

www.publicationsduquebec.gouv.qc.ca

Contents

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;

(5) drafts of the texts referred to in paragraphs (3) and (4) whose publication in the *Gazette officielle du Québec* is required by law before they are made, adopted or issued by the competent authority or before they are approved by the Government, a minister, a group of ministers or a government body; and

(6) any other document published in the French Edition of Part 2, where the Government orders that the document also be published in English.

Rates*

1. Publication of a document in Partie 1:
   $2.06 per agate line.
2. Publication of a document in Part 2:
   $1.37 per agate line.

   A minimum rate of $300 is applied, however, in the case of a publication of fewer than 220 agate lines.

*** Taxes not included.**

General conditions

The electronic files of the document to be published — a Word version and a PDF with the signature of a person in authority — must be sent by email (gazette.officielle@servicesquebec.gouv.qc.ca) and received **no later than 11:00 a.m. on the Monday** preceding the week of publication. Documents received after the deadline are published in the following edition.

The editorial calendar listing publication deadlines is available on the website of the Publications du Québec.

In the email, please clearly identify the contact information of the person to whom the invoice must be sent (name, address, telephone and email).

For information, please contact us:

Gazette officielle du Québec
Email: gazette.officielle@servicesquebec.gouv.qc.ca
425, rue Jacques-Parizeau
Québec (Québec) G1R 4Z1

Table of Contents

Page

Acts

82 An Act respecting the national digital identity and amending other provisions (2025, c. 26) 4061
99 An Act to give effect to fiscal measures announced in the Update on Québec's Economic and Financial Situation presented on 21 November 2024 and in the Budget Speech delivered on 25 March 2025 and to certain other measures (2025, c. 27) 4077
101 An Act to improve certain labour laws (2025, c. 28) 4172
List of Bills sanctioned (28 October 2025) 4060

Regulations and other Acts

1407-2025 Regulation under the Act respecting the Government and Public Employees Retirement Plan. 4201
1408-2025 Amendment of the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel. 4202
1421-2025 Cap-and-trade system for greenhouse gas emission allowances 4203
Basic Parental Contribution Determination Table. 4204
Mandatory reporting of certain emissions of contaminants into the atmosphere. 4207
Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives. 4210

Draft Regulations

Committee on training of acupuncturists 4213
Environmental impact assessment and review of certain projects and other provisions 4215
Pilot project to evaluate the impact of changing the hours and days of admission applicable to certain commercial establishments in the territories of local municipalities in Québec 4227
Wildlife habitats — Threatened or vulnerable plant species and their habitats 4228

Treasury Board

233449 Regulation under the Act respecting the Government and Public Employees Retirement Plan. . 4230
233450 Regulation under the Act respecting the Pension Plan of Management Personnel 4236

Notices

Source deductions tables 4241

© Éditeur officiel du Québec, 2025

PROVINCE OF QUÉBEC

2ND SESSION

43RD LEGISLATURE

Québec, 28 October 2025

Office of the Lieutenant-Governor

Québec, 28 October 2025

This day, at twenty to four o'clock in the afternoon, Her Excellency the Lieutenant-Governor was pleased to assent to the following bills:

82 An Act respecting the national digital identity and amending other provisions

99 An Act to give effect to fiscal measures announced in the Update on Québec's Economic and Financial Situation presented on 21 November 2024 and in the Budget Speech delivered on 25 March 2025 and to certain other measures

101 An Act to improve certain labour laws

To these bills the Royal assent was affixed by Her Excellency the Lieutenant-Governor.

© Éditeur officiel du Québec, 2025

NATIONAL ASSEMBLY OF QUÉBEC

SECOND SESSION FORTY-THIRD LEGISLATURE

Bill 82
(2025, chapter 26)

An Act respecting the national digital identity and amending other provisions

Introduced 21 November 2024
Passed in principle 4 February 2025
Passed 22 October 2025
Assented to 28 October 2025

Québec Official Publisher
2025

© Éditeur officiel du Québec, 2025

EXPLANATORY NOTES

This Act confers on the Minister of Cybersecurity and Digital Technology responsibility for the governance and centralized management of the national digital identity, which is a set of means at the disposal of the State to enable every person to have secure access to government electronic delivery of services as well as a high level of trust during their interactions with public bodies and in the community, in particular by means of government digital attestations. It also gives the Minister responsibility for providing public bodies with national digital identity services. The Act assigns to the Minister the function of acting as an official source of government digital data for the needs of the national digital identity and establishes the national digital identity register, which is a government digital data filing and communication system under the responsibility of the Minister. The Act provides that the Minister consults the population for the purpose of drafting the first regulation to specify the government digital data having biometric characteristics or containing biometric measurements that may be used in connection with the national digital identity.

The Act specifies that the Minister is to collaborate in the implementation of the multi-service window governed by the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail.

The Act gives the Minister responsibility for developing and submitting to the Government an overall vision of the telecommunications infrastructures and services considered useful or essential for conducting the affairs of the State. It also confers on the Minister responsibility for developing and operating, for non-commercial purposes, a network of connectivity infrastructures in connection with the telecommunications services the Minister provides. The Act provides that the authorization of the Conseil du trésor is not required for contracts for the leasing of immovables in the field of telecommunications entered into by the Minister.

The Act also grants the Minister the power to make available certain specialized technology goods and services in addition to cloud offerings.

© Éditeur officiel du Québec, 2025

In addition, the Act provides that public bodies are required to call on the Minister's services to carry out cybersecurity activities, and also to notify the Minister where an information resource or information held is the subject of a breach of confidentiality, availability or integrity and where the breach presents a risk of serious injury. It grants the Government the power to make the latter requirement applicable to any person or entity that owns or operates an essential system or infrastructure determined by the Government.

The Act provides that an official source of government digital data must ensure the coherence and quality of the data concerned. It specifies that all public bodies must collect such data from that source, use them and communicate them to the source, and grants the Government the power to exempt a public body from those requirements.

The Act provides that the Minister may develop means to reinforce digital sovereignty in the governance and management of information resources, in particular as regards government digital data that contain sensitive information. In order to ensure adequate monitoring of an information resource project, the Act confers on the chief information officer the power to give a public body any opinion the officer considers appropriate concerning the acquisition strategy relating to such a project, and specifies that the officer may require from such a body any information relating to that acquisition strategy.

The Act introduces the possibility, for the chief information officer, to delegate or subdelegate the exercise of any of the officer's functions, powers or responsibilities. It repeals the provisions of the Act to establish a legal framework for information technology that concern the harmonization committee. It provides that the certification of a certification service provider must be issued by the Minister rather than the Conseil du trésor.

The Act amends the Courts of Justice Act to authorize the Minister of Justice to modify, by regulation, a rule set out in the Code of Civil Procedure or the Code of Penal Procedure or introduce a new rule or to prescribe any other standard necessary, in any matter, in order to carry out a pilot project with a view to providing digital judicial services.

Lastly, the Act makes consequential amendments and contains transitional and final provisions.

© Éditeur officiel du Québec, 2025

LEGISLATION AMENDED BY THIS ACT:

– Tax Administration Act (chapter A-6.002);

– Act to establish a legal framework for information technology (chapter C-1.1);

– Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03);

– Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001);

– Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1);

– Courts of Justice Act (chapter T-16).

REGULATIONS AMENDED BY THIS ACT:

– Regulation respecting land registration (chapter CCQ, r. 6);

– Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1);

– Regulation respecting government contracts for the leasing of immovable property (chapter C-65.1, r. 7).

© Éditeur officiel du Québec, 2025

Bill 82

AN ACT RESPECTING THE NATIONAL DIGITAL IDENTITY AND AMENDING OTHER PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE MINISTÈRE DE LA CYBERSÉCURITÉ ET DU NUMÉRIQUE

1. Section 4 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1) is amended

(1) by replacing "common technology infrastructure services" in the first paragraph by "information resource services, including common technology infrastructure";

(2) by replacing "offer of common technology infrastructure services and support system services provided" in the third paragraph by "information resource services offered".

2. Section 5 of the Act is amended by replacing "common technology infrastructure services and support system" in paragraph 1 by "information resource."

3. The Act is amended by inserting the following sections after section 5.1:

"**5.2.** The Minister develops and submits to the Government an overall vision of the telecommunications infrastructures and services considered useful or essential for conducting the affairs of the State. The Minister advises the Government on any matter concerning such infrastructures and services. In addition, the Minister coordinates the actions of public bodies with respect to the telecommunications infrastructures they hold or use, so as to ensure government-wide integrated governance of those infrastructures.

As government reference, the Minister may give a public body any opinion the Minister considers appropriate in order to promote the mutualization and optimization of telecommunications infrastructures and of the related telecommunications services.

A project of a public body aimed at developing a telecommunications network or improving an existing network, including the acquisition, development or replacement of any related asset, constitutes an information resource project

© Éditeur officiel du Québec, 2025

within the meaning of the first paragraph of section 16.3 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).

Public bodies are required to use the telecommunications services determined by the Minister in the Minister's information resource offering in accordance with the third paragraph of section 4.

"**5.3.** The Minister develops and operates, for non-commercial purposes, a network of connectivity infrastructures in connection with the telecommunications services the Minister provides.

The Minister has all the powers necessary to acquire, offer for rent or alienate any property for the development or operation of such a network.

Any person designated by the Minister may, at any reasonable time, access any immovable to carry out inventories, surveys, examinations, analyses or other preparatory work for the purposes of the development and operation of the network, subject to making reparation for any injury that may be caused.

The responsibilities and powers conferred by this section must be exercised in keeping with the authorizations provided for in the rules made under section 16.2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).

For the purposes of this Act, "connectivity infrastructure" means any infrastructure that enables remote communication. It may be an infrastructure that uses wired or wireless data transmission, such as fibre optics, antennas, telecommunications towers, satellites, computers or computer systems."

4. Section 6 of the Act is amended

(1) in the first paragraph,

(*a*) by inserting "and specialized technology" after "as cloud";

(*b*) by inserting "and specialized technology" after "making cloud";

(2) by inserting "and specialized technology" after "cloud" in the second paragraph;

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

"For the purposes of this section, "specialized technology" means technological goods or services relating to

(1) integrated management software;

(2) cybersecurity;

© Éditeur officiel du Québec, 2025

(3) foundations used as technology infrastructures; or

(4) legacy systems of the mainframe application platform."

5. Section 7 of the Act is amended

(1) by replacing "4 and 5.1" by "4, 5.1, 5.2 and 10.5";

(2) by replacing "designated by the Government" by "designated by the Minister".

6. The Act is amended by inserting the following chapter after Chapter I:

"**CHAPTER I.1**

"NATIONAL DIGITAL IDENTITY

"**10.2.** The national digital identity represents all the means at the disposal of the State to guarantee every person secure access to government electronic delivery of services and enable every person to have a high level of trust during their interactions with public bodies.

The national digital identity also enables each person who uses it to carry out interactions in the community, in particular by means of government digital attestations controlled by the person using an application where the attestations are safely stored.

Within the meaning of this Act, "government digital attestation" means a technology-based document enabling the authenticity or veracity of information or a fact relating to a person to be established.

"**10.3.** No public body may impose the use of the national digital identity on a person in order to provide the person with government delivery of services.

"**10.4.** The Minister assumes responsibility for the governance and centralized management of the national digital identity so as to offer a government-wide vision with respect to digital identity, in line with the digital transformation of the public administration and with public bodies' digital transformation initiatives.

For those purposes, the Minister may

(1) define, implement and apply a governance framework for personal information whose collection, communication and use are necessary to identify and authenticate persons; and

(2) put in place processes to verify the coherence and quality of such information.

© Éditeur officiel du Québec, 2025

"**10.5.** The Minister provides public bodies with the national digital identity services determined by the Minister in the information resource service offering in accordance with the third paragraph of section 4.

A public body is required to use the services referred to in the first paragraph on the conditions determined by the Minister. The Government may, however, exempt a public body from that requirement.

"**10.6.** The Minister acts, by virtue of office, as an official source of government digital data for the purposes set out in this chapter. In exercising that function, the Minister collects, uses or communicates government digital data or collects information, including personal information, from any person, where necessary.

The Government specifies the public bodies that must collect such data from the Minister acting as an official source of government digital data, and use them, or that must communicate such data to the Minister. The Government may, for the same purposes, entrust a public body with any function or transfer part of a function from one public body to another.

Sections 12.16 to 12.19 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (G-1.03) apply to the Minister acting as an official source of government digital data, with the necessary modifications.

Within the meaning of this chapter, government digital data are

(1) the name and the date and place of birth of a natural person, as well as the name of the person's parents;

(2) the name and contact information of a legal person or a partnership; and

(3) any other information determined by the Government.

"**10.7.** A national digital identity register is established under the Minister's responsibility. The register constitutes a government digital data filing and communication system.

The register must enable the following, among other things:

(1) safekeeping, on behalf of a public body, of all or part of such data;

(2) communication of such data between public bodies;

(3) access to such data;

(4) traceability of every access to the register by a person, whether to file such data in the register, to use the data or to be given communication of them; and

© Éditeur officiel du Québec, 2025

(5) any other functionality determined by regulation of the Minister.

The Minister must not use such data for the purpose of profiling persons.

"Profiling" means the collection and use of personal information to assess certain characteristics of a natural person, in particular for the purpose of analyzing that person's work performance, economic situation, health, personal preferences, interests or behaviour.

"**10.8.** The Government may determine the objectives and targets that public bodies must meet for the needs of the national digital identity and that may concern, in particular, access by citizens to simplified, integrated and quality services, the desired rate of use by citizens with regard to services relating to that identity or, in their generality, information resource projects related to that identity.

The Government may also determine the terms and conditions of an agreement that a public body may enter into in order to make the national digital identity interoperable with the infrastructures and systems of any other person or entity at the local, regional, national or international level, including the condition that the agreement must be entered into jointly by the public body and the Minister.

"**10.9.** The Government may, by regulation,

(1) determine the terms governing the keeping of the national digital identity register;

(2) determine the quality standards for government digital data and, if applicable, special protection standards;

(3) specify the government digital data, having biometric characteristics or containing biometric measurements, that may be used, in the cases and on the conditions it determines; and

(4) prescribe any other measure necessary for the application of this chapter.

"**10.10.** The Minister may, by regulation, prescribe rules relating to the identification and authentication of persons."

ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

7. Section 5 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) is amended by adding the following paragraph at the end:

"In addition, the Government may provide that section 12.5.3 applies to any person or entity that owns or operates an essential system or infrastructure

© Éditeur officiel du Québec, 2025

determined by the Government, in order to increase the effectiveness of the fight against cyber attacks and cyber threats in Québec."

8. Section 7.1 of the Act is amended by striking out the second paragraph.

9. The Act is amended by inserting the following section after section 7.1:

"**7.2.** The chief information officer may delegate, in writing, a function, a power or a responsibility provided for in or arising from this Act to a person under the officer's direction. The chief information officer may, in the instrument of delegation, authorize the subdelegation of any of the functions, powers or responsibilities the chief information officer specifies."

10. Section 12.5.1 of the Act is amended by adding the following paragraph at the end:

"A public body whose information officer is designated in accordance with the second paragraph of section 8 and within which no administrative unit specialized in information security is maintained must call on the services offered by the Minister to carry out its cybersecurity activities. However, the public body need not use the services offered by the Minister if such services are provided by another public body under an agreement authorized by the Minister."

11. The Act is amended by inserting the following section after section 12.5.2:

"**12.5.3.** A public body that becomes aware that an information resource or information under its responsibility is the subject of a breach of confidentiality, availability or integrity, and that the breach presents a risk of serious injury, must promptly notify the Minister.

A regulation of the Minister may determine the cases and circumstances in which a breach presents a risk of serious injury, or the criteria for determining whether a breach presents such a risk."

12. Section 12.6 of the Act is amended by inserting the following paragraph after paragraph 4.1:

"(4.2) conducting, according to the terms and conditions determined by the Minister, analyses concerning the security provided by an information asset or an information resource service, used or to be used in a public body's systems and infrastructures, and providing the latter with an opinion concerning the estimated security level;".

13. Section 12.10 of the Act is amended by striking out subparagraph *g* of subparagraph 2 of the second paragraph.

© Éditeur officiel du Québec, 2025

14. Section 12.14 of the Act is amended

(1) by adding the following sentence at the end of the second paragraph: "An official source of government digital data must ensure the coherence and quality of the data concerned, and public bodies are required to collect such data from that source and use them or to communicate them to the source.";

(2) by replacing the last sentence of the third paragraph by the following sentence: "It may exempt a public body or category of public bodies from the obligation to collect data from an official source of government digital data, to use them or to communicate them to that source.";

(3) by striking out the fourth and fifth paragraphs.

15. Section 12.20 of the Act is amended by replacing "acts as an official source of reference data and must, as such," in the second paragraph by "must".

16. The Act is amended by inserting the following section after section 16.3:

"**16.3.1.** To ensure adequate monitoring of an information resource project, the chief information officer may give a public body any opinion the officer considers appropriate concerning the acquisition strategy relating to such a project. The officer may also require from such a body any information relating to that acquisition strategy."

17. The Act is amended by inserting the following section after section 19.1:

"**19.2.** The Minister may develop means to reinforce digital sovereignty in the governance and management of information resources, in particular as regards government digital data that contain sensitive personal information within the meaning of the third paragraph of section 59 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)."

18. Section 20 of the Act is amended by striking out the third paragraph.

TAX ADMINISTRATION ACT

19. Section 69.1 of the Tax Administration Act (chapter A-6.002) is amended by adding the following subparagraph at the end of the second paragraph:

"(*z*.13) the Minister of Cybersecurity and Digital Technology, solely to the extent that the information is necessary for the purposes provided for in Chapter I.1 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1)."

© Éditeur officiel du Québec, 2025

20. Section 69.1.1 of the Act is amended

(1) in the first paragraph,

(*a*) by replacing the introductory clause by the following:

"**69.1.1.** For the purposes of subparagraphs *z*.10 and *z*.13 of the second paragraph of section 69.1, the public body or the Minister of Cybersecurity and Digital Technology, as the case may be, must, prior to the communication,";

(*b*) by replacing "of the second paragraph of section 69.1 and have the rules approved by" in subparagraph *b* by "or *z*.13 of the second paragraph of section 69.1, as the case may be, and send the rules to";

(2) in the second paragraph,

(*a*) by inserting "or the Minister of Cybersecurity and Digital Technology" after "public body";

(*b*) by replacing "subparagraph *z*.10 of the second paragraph of section 69.1" by "subparagraph *z*.10 or *z*.13 of the second paragraph of section 69.1, as the case may be,";

(3) in the third paragraph,

(*a*) by replacing "public body's personnel members" by "personnel members of the public body or of the Ministère de la Cybersécurité et du Numérique";

(*b*) by striking out the last sentence;

(4) in the fourth paragraph,

(*a*) by inserting "or the Minister of Cybersecurity and Digital Technology" after "The body";

(*b*) by replacing "of the second paragraph of section 69.1" by "or *z*.13 of the second paragraph of section 69.1, as the case may be".

21. Section 69.8 of the Act is amended by replacing "subparagraph *z*.10" in the introductory clause of the first paragraph by "subparagraphs *z*.10 and *z*.13".

ACT TO ESTABLISH A LEGAL FRAMEWORK FOR INFORMATION TECHNOLOGY

22. Section 1 of the Act to establish a legal framework for information technology (chapter C-1.1) is amended by striking out paragraph 5.

© Éditeur officiel du Québec, 2025

23. Section 6 of the Act is amended by replacing "security measures" in the third paragraph by "physical, logical or operational security measures and document management measures".

24. Section 8 of the Act is amended by replacing "norms or standards approved by a recognized body referred to in section 68" in the first paragraph by "generally accepted norms or standards".

25. Section 12 of the Act is amended by replacing "norms and standards approved by a recognized body referred to in section 68" in the second paragraph by "generally accepted norms or standards".

26. Section 15 of the Act is amended by replacing "the norms or standards approved by a recognized body referred to in section 68" in the second paragraph by "generally accepted norms or standards".

27. Section 50 of the Act is amended by replacing "the norms or standards approved by a recognized body referred to in section 68" in the first paragraph by "generally accepted norms or standards".

28. Division I of Chapter IV of the Act, comprising sections 63 to 68, is repealed.

29. The Act is amended by striking out the following after section 68:

"**DIVISION II**

"REGULATORY POWERS OF THE GOVERNMENT".

30. Section 69 of the Act is amended by striking out "In addition to such substitute standards as may be prescribed under section 67," in the introductory clause.

ACT RESPECTING THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE AND THE COMMISSION DES PARTENAIRES DU MARCHÉ DU TRAVAIL

31. Section 2 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) is amended by inserting "and with the collaboration of the Minister of Cybersecurity and Digital Technology in relation to the national digital identity, where applicable," after "To do so," in the introductory clause of the third paragraph.

© Éditeur officiel du Québec, 2025

COURTS OF JUSTICE ACT

32. The Courts of Justice Act (chapter T-16) is amended by inserting the following chapter after section 223.6:

"**CHAPTER I.1**

"PILOT PROJECT TO PROVIDE DIGITAL JUDICIAL SERVICES

"**223.6.1.** The Minister of Justice may, by regulation, modify a rule set out in the Code of Civil Procedure (chapter C-25.01) or the Code of Penal Procedure (chapter C-25.1) or introduce a new one or prescribe any other standard necessary, in any matter, in order to carry out a pilot project with a view to providing digital judicial services.

The regulation may set out, in particular,

(1) the cases in which and conditions on which the exclusive use of a technological means is required; and

(2) the powers that may be exercised by a judge, a justice of the peace, a clerk or a special clerk with respect to the use of a technological means referred to in subparagraph 1.

The rules and standards prescribed under the first paragraph may differ according to the class of users of a technological means referred to in those rules or standards.

The Minister shall set the term of the pilot project, which must not exceed three years. The Minister may, however, before the expiry of the term, extend it by up to three years."

REGULATION RESPECTING LAND REGISTRATION

33. Section 83 of the Regulation respecting land registration (chapter CCQ, r. 6) is amended by replacing both occurrences of "Conseil du trésor" by "Minister of Cybersecurity and Digital Technology".

34. Section 89 of the Regulation is amended by replacing "Conseil du trésor" by "Minister of Cybersecurity and Digital Technology".

35. The Schedule to the Regulation is amended by replacing "Conseil du trésor" by "Minister of Cybersecurity and Digital Technology".

© Éditeur officiel du Québec, 2025

REGULATION RESPECTING CONTRACTING BY PUBLIC BODIES IN THE FIELD OF INFORMATION TECHNOLOGIES

36. The heading of Division I of Chapter V of the Regulation respecting contracting by public bodies in the field of information technologies (chapter C-65.1, r. 5.1) is amended by inserting "OR SPECIALIZED TECHNOLOGY" after "CLOUD".

37. Section 48 of the Regulation is amended by inserting "or specialized technology" after "cloud" in the introductory clause of the first paragraph.

REGULATION RESPECTING GOVERNMENT CONTRACTS FOR THE LEASING OF IMMOVABLE PROPERTY

38. Section 1 of the Regulation respecting government contracts for the leasing of immovable property (chapter C-65.1, r. 7) is amended by inserting "or to leasing contracts in the field of telecommunications entered into or to be entered into by the Minister of Cybersecurity and Digital Technology" at the end of the second paragraph.

TRANSITIONAL AND FINAL PROVISIONS

39. Order in Council 1084-2024 dated 10 July 2024 is deemed to have been made under the second paragraph of section 10.5 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1), enacted by section 6 of this Act.

40. Order in Council 870-2022 dated 25 May 2022 is deemed to have been made in accordance with section 10.6 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1), enacted by section 6 of this Act.

41. The government identity attributes register referred to in Order in Council 870-2022 dated 25 May 2022 becomes the national digital identity register referred to in section 10.7 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1), enacted by section 6 of this Act.

42. The Règles relatives à l'assurance de l'identité numérique (French only) made by Order 2022-05 dated 26 August 2022 and amended by Order 2024-03 dated 6 July 2024 are deemed to have been made under section 10.10 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1), enacted by section 6 of this Act.

© Éditeur officiel du Québec, 2025

43. The contracts for the leasing of immovables in the field of telecommunications entered into by the Minister of Cybersecurity and Digital Technology or by Infrastructures technologiques Québec and covered by the Regulation respecting government contracts for the leasing of immovable property (chapter C-65.1, r. 7), insofar as they have not been authorized by the Conseil du trésor, as provided for in section 10 of the Regulation, are validated.

44. For the drafting of the first regulation made under paragraph 3 of section 10.9 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1), enacted by section 6 of this Act, the Minister consults the population by any means the Minister considers appropriate.

45. Any agreement regarding services similar to those offered by the Minister of Cybersecurity and Digital Technology to carry out cybersecurity activities, entered into before 28 October 2025 between public bodies, is deemed to have been authorized by the Minister in accordance with the second paragraph of section 12.5.1 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), enacted by section 10 of this Act.

46. The continuation of the pilot project relating to digital transformation of the administration of justice, established by the Regulation respecting the Pilot project relating to digital transformation of the administration of justice (chapter C-25.01, r. 6.3), is authorized, despite section 1 of that Regulation and article 28 of the Code of Civil Procedure (chapter C-25.01), until the date of coming into force of the first regulation made under section 223.6.1 of the Courts of Justice Act (chapter T-16).

47. The provisions of this Act come into force on 28 October 2025, except

(1) those of section 3 insofar as it enacts the fourth paragraph of section 5.2 of the Act respecting the Ministère de la Cybersécurité et du Numérique (chapter M-17.1.1), which come into force on the date set by the Government; and

(2) those of sections 7 and 11, which come into force on the date of coming into force of the first regulation made under the second paragraph of section 12.5.3 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), enacted by section 11 of this Act.

107793

© Éditeur officiel du Québec, 2025

NATIONAL ASSEMBLY OF QUÉBEC

SECOND SESSION FORTY-THIRD LEGISLATURE

Bill 99
(2025, chapter 27)

An Act to give effect to fiscal measures announced in the Update on Québec's Economic and Financial Situation presented on 21 November 2024 and in the Budget Speech delivered on 25 March 2025 and to certain other measures

Introduced 8 May 2025
Passed in principle 21 May 2025
Passed 22 October 2025
Assented to 28 October 2025

Québec Official Publisher
2025

© Éditeur officiel du Québec, 2025

EXPLANATORY NOTES

This Act amends various Acts mainly to give effect to measures announced in the Update on Québec's Economic and Financial Situation presented on 21 November 2024 and in the Budget Speech delivered on 25 March 2025. It also gives effect to fiscal measures announced in various Information Bulletins published by the Ministère des Finances in 2022, 2023 and 2024.

The Tax Administration Act, the Taxation Act, the Act respecting the sectoral parameters of certain fiscal measures and the Act respecting the Québec sales tax are amended to, in particular,

(1) optimize the non-refundable tax credit for career extension;

(2) reduce the maximum age of a child for the purposes of eligibility to the refundable tax credit for child care expenses;

(3) introduce a new reporting requirement for foreign property held outside Canada;

(4) extend the refundable tax credit for the digital transformation of print media;

(5) abolish the non-refundable tax credit to foster synergy between Québec businesses;

(6) abolish certain tax holidays that foster the recruitment of specialized employees; and

(7) harmonize the rate of the tax on insurance premiums with that of the Québec sales tax.

The Act respecting the Régie de l'assurance maladie du Québec is amended to increase the exemption amounts used in computing the premium payable by a person subject to the public prescription drug insurance plan.

In addition, the Tax Administration Act, the Taxation Act and the Act respecting the Québec sales tax, in particular, are amended to make amendments similar to those made to the Income Tax Act and

© Éditeur officiel du Québec, 2025

the Excise Tax Act by federal bills assented to in 2023 and 2024. Among other things, the amendments deal with

(1) the enhancement of the Home Buyers' Plan;

(2) the non-deductibility of expenses related to a non-compliant short-term rental;

(3) the relaxation of the rules relating to intergenerational business transfers;

(4) the limitation of the deduction of interest and financing expenses by multinationals; and

(5) the exemption of counselling therapy and psychotherapy services from the Québec sales tax.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.

LEGISLATION AMENDED BY THIS ACT:

– Tax Administration Act (chapter A-6.002);

– Mining Tax Act (chapter I-0.4);

– Taxation Act (chapter I-3);

– Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);

– Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

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

REGULATION AMENDED BY THIS ACT:

– Regulation respecting the Taxation Act (chapter I-3, r. 1).

© Éditeur officiel du Québec, 2025

Bill 99

AN ACT TO GIVE EFFECT TO FISCAL MEASURES ANNOUNCED IN THE UPDATE ON QUÉBEC'S ECONOMIC AND FINANCIAL SITUATION PRESENTED ON 21 NOVEMBER 2024 AND IN THE BUDGET SPEECH DELIVERED ON 25 MARCH 2025 AND TO CERTAIN OTHER MEASURES

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 27.2 of the Tax Administration Act (chapter A-6.002) is amended by replacing the first paragraph by the following paragraph:

"Every person who is required under the Act respecting the Québec sales tax (chapter T-0.1), except Title IV of that Act, to pay or remit an amount to the Minister shall, where the amount is $10,000 or more, make the payment or remittance by way of electronic payment, unless the person cannot reasonably pay or remit the amount in that manner, in which case the person must make the payment or remittance to the account of the Minister at a financial institution; in both cases, the payment or remittance must be made in the same manner and within the same time limits as those prescribed by that Act."

(2) Subsection 1 applies in respect of an amount paid or remitted after 31 December 2023.

2. (1) Section 27.2.2 of the Act is amended by replacing "of section 27.2.1" by "of sections 27.2 and 27.2.1".

(2) Subsection 1 applies in respect of an amount paid or remitted after 31 December 2023.

3. (1) Section 59.0.0.6 of the Act is amended by replacing "with section 27.2.1" by "with section 27.2 or 27.2.1".

(2) Subsection 1 applies in respect of an amount paid or remitted after 31 December 2023.

4. (1) Sections 93.1.7, 93.1.9 and 93.1.11 of the Act are amended by replacing "*a*.3" by "*a*.7".

© Éditeur officiel du Québec, 2025

(2) Subsection 1, where it amends sections 93.1.7, 93.1.9 and 93.1.11 of the Act to add a reference to paragraph *a*.4 of subsection 2 of section 1010 of the Taxation Act (chapter I-3), applies to a taxation year that begins after 30 September 2023.

(3) Subsection 1, where it amends sections 93.1.7, 93.1.9 and 93.1.11 of the Act to add a reference to paragraphs *a*.5 and *a*.6 of subsection 2 of section 1010 of the Taxation Act, has effect from 1 January 2024.

MINING TAX ACT

5. (1) Section 1 of the Mining Tax Act (chapter I-0.4) is amended by replacing the definition of "government assistance" in the first paragraph by the following definition:

""government assistance" means any direct or indirect assistance from a government, municipality or other public body, whether as a subsidy, premium, forgivable loan, deduction from tax, advance or as any other form of assistance, except assistance excluded by regulation of the Government or an excluded loan within the meaning of section 92.7 of the Taxation Act (chapter I-3);".

(2) Subsection 1 applies in respect of a loan made after 31 December 2019.

TAXATION ACT

6. (1) Section 1 of the Taxation Act (chapter I-3) is amended

(1) by inserting "and of Division IV of Chapter II of Title III of Book III" after "sections 36 to 47.17" in paragraph *c* of the definition of "automobile";

(2) by inserting the following definition in alphabetical order:

""restricted interest and financing expense" has the meaning assigned by section 728.0.6;".

(2) Paragraph 1 of subsection 1 has effect from 4 August 2023.

(3) Paragraph 2 of subsection 1 applies to a taxation year of a taxpayer that begins after 30 September 2023. In addition, it applies to a taxation year of a taxpayer that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

© Éditeur officiel du Québec, 2025

7. (1) Section 7.10.1 of the Act is amended by replacing subparagraph *d* of the first paragraph by the following subparagraph:

"(*d*) presented as an arrangement in respect of which the corporation is to take action for the arrangement to become a first home savings account, a registered disability savings plan, a registered education savings plan, a registered retirement income fund, a registered retirement savings plan or a tax-free savings account."

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

8. (1) Section 11.1.1 of the Act is amended by adding the following at the end:

"(*d*) the corporation makes, in respect of the year, a valid election under paragraph *d* of subsection 6 of section 250 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

Chapter V.2 applies in relation to an election made under paragraph *d* of subsection 6 of section 250 of the Income Tax Act."

(2) Subsection 1 applies to a taxation year that begins after 30 December 2023.

9. (1) Section 11.1.1.1 of the Act is amended by replacing "of paragraph *b* of section 11.1.1" by "of subparagraph *b* of the first paragraph of section 11.1.1".

(2) Subsection 1 applies to a taxation year that begins after 30 December 2023.

10. (1) Section 11.1.1.2 of the Act is amended by replacing "of paragraph *a* of section 11.1.1" in paragraph *a* by "of subparagraph *a* of the first paragraph of section 11.1.1".

(2) Subsection 1 applies to a taxation year that begins after 30 December 2023.

11. (1) Section 11.1.1.3 of the Act is amended by replacing "paragraph *b*" in the portion before paragraph *a* by "paragraphs *b* and *b*.0.1".

(2) Subsection 1 applies to a taxation year that begins after 30 December 2023.

12. (1) Section 11.1.1.4 of the Act is amended, in the definition of "eligible entity",

(1) by inserting the following paragraph after paragraph *a*:

"(*a*.1) a corporation that is resident in Canada, otherwise than under section 11, and that satisfies the conditions set out in subparagraphs *a* and *b* of the first paragraph of section 11.1.1; or";

© Éditeur officiel du Québec, 2025

(2) by replacing "of paragraph *a* of section 11.1.1" in subparagraph i of paragraph *b* by "of subparagraph *a* of the first paragraph of section 11.1.1";

(3) by replacing "of paragraph *b* of section 11.1.1" in subparagraph ii of paragraph *b* by "of subparagraph *b* of the first paragraph of section 11.1.1".

(2) Subsection 1 applies to a taxation year that begins after 30 December 2023.

13. (1) Section 21.4.2.1 of the Act is amended by replacing the definition of "specified provision" by the following definition:

""specified provision" means section 83.0.3 or 93.4, paragraph *d* of section 225, section 384.4 or 384.5, the first paragraph of section 418.26, any of sections 418.30, 427.4, 736, 736.0.1, 736.0.1.1, 736.0.2 and 736.0.3.1, paragraph *f* of section 772.13, any of sections 1029.8.36.166.49, 1029.8.36.166.50, 1029.8.36.166.60.54, 1029.8.36.166.60.55, 1029.8.36.171.3 and 1029.8.36.171.4 and any other provision of similar effect."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023.

14. (1) Section 21.4.22 of the Act is amended by inserting "776.1.18.3, 776.1.18.11, 776.1.21, 776.1.29, 776.1.39," after "776.1.9," in subparagraph i of paragraph *a*.

(2) Subsection 1 has effect from 1 January 2025.

15. (1) Section 21.4.30 of the Act is amended by inserting "776.1.18.3, 776.1.18.11, 776.1.21, 776.1.29, 776.1.39," after "776.1.9," in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2025.

16. (1) The Act is amended by inserting the following section after section 21.33.1.1:

"**21.33.1.2.** For the purposes of paragraph *b* of sections 21.33.1 and 21.33.1.1, the amount of the dividends received by a corporation in respect of which no amount is deductible because of section 740.4.1 includes an amount of dividend that is not deductible under both sections 740.0.1 and 740.4.1."

(2) Subsection 1 applies in respect of a dividend received after 31 December 2023.

© Éditeur officiel du Québec, 2025

17. (1) Section 23 of the Act is amended by inserting "728.0.5," after "727," in subparagraph *a* of the second paragraph.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

18. (1) Section 49.2.1 of the Act is replaced by the following section:

"**49.2.1.** For the purposes of this division, a mutual fund trust is deemed not to deal at arm's length with a corporation only if

(*a*) the trust controls the corporation; or

(*b*) the corporation holds securities that give the corporation not less than 50% of the votes that could be cast at a meeting of the unitholders of the trust."

(2) Subsection 1 applies in respect of the rights exercised or disposed of after 31 December 2004 under an agreement to sell or issue securities made after 31 December 2002.

19. (1) Section 49.2.3 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

"**49.2.3.** Where, at a particular time, a taxpayer acquires a particular security under an agreement referred to in section 48 or acquires a particular security as consideration for the disposition of rights under such an agreement and where, on a day that is no later than 30 days after the day that includes the particular time, the taxpayer disposes of a security that is identical to the particular security, the particular security is deemed to be the security that is so disposed of if".

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

© Éditeur officiel du Québec, 2025

20. (1) Section 78 of the Act is amended by replacing the first paragraph by the following paragraph:

"An individual may deduct, in computing the individual's income for a taxation year, any amount paid by the individual in the year, to the extent that the individual has not been reimbursed and is not entitled to be reimbursed that amount, or paid on behalf of the individual in the year if the individual must include that amount in computing the individual's income for the year, as office rent or salary to an assistant or substitute or for supplies consumed directly in the performance of duties if the individual's contract of employment requires the individual to pay such amounts and, as the case may be, furnish such supplies."

(2) Subsection 1 has effect from 26 June 2013.

21. (1) Section 87 of the Act is amended

(1) by inserting the following paragraph after paragraph *m*.1:

"(*m*.2) the aggregate of all amounts each of which is an amount determined, in relation to a partnership, in accordance with section 87.0.2;";

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

"vi. is not an amount received by the taxpayer as an excluded loan;".

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year of a taxpayer that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by subsection 1, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

(3) Paragraph 2 of subsection 1 applies in respect of a loan made after 31 December 2019.

© Éditeur officiel du Québec, 2025

22. (1) The Act is amended by inserting the following section after section 87.0.1:

"**87.0.2.** The amount that a taxpayer is required to include under paragraph *m*.2 of section 87 in computing the taxpayer's income for a taxation year, in respect of a partnership's income or loss, for a fiscal period that ends in the year, from a particular source or from sources in a particular place, is equal to the amount determined by the formula

$(A \times B - C - D) \times E$.

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is an amount that

i. is deductible in computing the partnership's income or loss from the particular source, or the source in a particular place, for a fiscal period, and that would be described in the second paragraph of section 158.15.2 if that paragraph were read, with the necessary modifications, without its paragraph *h* and as if every occurrence of "taxpayer" were replaced by "partnership", or

ii. would be included, under paragraph *j* of the description of A in the formula in the definition of "interest and financing expenses" in subsection 1 of section 18.2 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in determining the partnership's interest and financing expenses, for the purpose of determining its income or loss from the particular source, or the source in a particular place, for the fiscal period, if the partnership were a taxpayer for the purposes of that section 18.2;

(*b*) B is what the taxpayer's agreed proportion would be if section 1.8 were read as if "income or loss of the partnership" and "partnership's income or loss" were replaced by "partnership's income or loss from the particular source, or the source in a particular place,";

(*c*) C is the amount, if any, included in computing the taxpayer's income under paragraph *m*.1 of section 87 in respect of the amount referred to in subparagraph *a*;

(*d*) D is the portion of an amount referred to in subparagraph *a* that can reasonably be considered to not be deductible in computing the taxpayer's income for the year, and to not be included in computing the taxpayer's non-capital loss for the year, because of section 613.1; and

(*e*) E is

i. where the taxpayer is an excluded entity for the year, within the meaning of section 158.15.1, zero, and

ii. in any other case, the proportion referred to in the first paragraph of section 158.15.2 that is determined in respect of the taxpayer for the year.

© Éditeur officiel du Québec, 2025

For the purposes of this section,

(*a*) a person or partnership that is, or is deemed under this section to be, a member of a particular partnership that is a member of another partnership is deemed to be a member of the other partnership; and

(*b*) a person's share of the income or loss of a partnership includes the person's direct or indirect, through one or more other partnerships, share of that income or loss."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

23. (1) Section 87.2.2 of the Act is replaced by the following section:

"**87.2.2.** For the purposes of this Act, where a particular amount is included in computing a taxpayer's income for a taxation year because of paragraph *m*.1 or *m*.2 of section 87 in relation to another amount that is deductible by a partnership in computing its income from a particular source or from sources in a particular place, the particular amount is deemed to be from the particular source or from sources in the particular place, as the case may be."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

© Éditeur officiel du Québec, 2025

24. (1) The Act is amended by inserting the following section after section 87.4:

"**87.5.** For the purposes of paragraph *w* of section 87, an amount deemed to be paid by a taxpayer under subsection 2 or 3 of section 127.421 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) for a taxation year is deemed to be an amount of assistance received by the taxpayer from a government in the taxation year in which the assistance is received."

(2) Subsection 1 has effect from 20 June 2024.

25. (1) Section 92.7 of the Act is replaced by the following section:

"**92.7.** For the purposes of sections 87 to 92.7,

"anniversary day" of an investment contract means

(*a*) the day that is one year after the day immediately preceding the date of issue of the contract;

(*b*) the day that occurs at every successive one-year interval from the anniversary day determined in the first instance under this paragraph; or

(*c*) the day on which the contract was disposed of;

"excluded loan" means a loan, other than a forgivable loan, that is established in writing and in respect of which the following conditions are met:

(*a*) the payer is

i. a government, municipality or other public authority in Canada, or

ii. a person that is resident in Canada or a Canadian partnership, if it is reasonable to conclude that the payer would not have made the loan but for the direct or indirect receipt by the payer of amounts from a government, municipality or other public authority in Canada;

(*b*) at the time the loan was made, bona fide arrangements were made for repayment of the loan within a reasonable time; and

(*c*) the funds from the loan are used to earn income from a business or property;

"investment contract", in relation to a taxpayer, means a debt obligation other than

(*a*) a salary deferral arrangement or a plan or arrangement that, but for any of paragraphs *a*, *b* and *d* to *l* of section 47.16, would be a salary deferral arrangement;

© Éditeur officiel du Québec, 2025

(*b*) a retirement compensation arrangement or a plan or arrangement that, but for any of subparagraphs *a*, *b*, *d* and *f* to *n* of the second paragraph of section 890.1, would be a retirement compensation arrangement;

(*c*) an employee benefit plan or a plan or arrangement that, but for the second paragraph of section 47.6, would be an employee benefit plan;

(*d*) a foreign retirement arrangement;

(*e*) a tax-free savings account;

(*f*) a first home savings account;

(*g*) an income bond or income debenture;

(*h*) an obligation in respect of which the taxpayer has, otherwise than by reason of section 92.1, at periodic intervals of not more than one year, included, in computing the taxpayer's income throughout the period in which the taxpayer held a right in the obligation, the income accrued on it for those intervals;

(*i*) an obligation in respect of a net income stabilization account;

(*j*) an obligation in respect of a farm income stabilization account;

(*k*) an indexed debt obligation; and

(*l*) a prescribed contract."

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

(1) where section 92.7 of the Act applies before 1 April 2023, the definition of "investment contract" in that section is to be read without reference to its paragraph *f*; and

(2) where section 92.7 of the Act applies before 22 June 2023, the definition of "investment contract" in that section is to be read as if the following paragraphs were added at the end:

"(*m*) a development bond; and

"(*n*) a small business bond."

26. (1) The Act is amended by inserting the following section after section 92.32:

"**92.33.** Where a taxpayer must include, under subsection 3 of section 12.7 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in computing, for the purposes of that Act, the taxpayer's income for a taxation year, an amount in respect of a payment referred to in that subsection, the following rules apply:

© Éditeur officiel du Québec, 2025

(*a*) the amount must be included in computing the taxpayer's income for the taxation year; and

(*b*) the amount is deemed to be from the same source as the payment."

(2) Subsection 1 applies in respect of a payment made after 30 June 2022.

27. (1) Section 93 of the Act is amended by replacing subparagraph *f* of the second paragraph by the following subparagraph:

"(*f*) the aggregate of all amounts each of which is an amount, other than a prescribed amount, deducted or deemed to be deducted, as the case may be, under subsection 5 or 6 of section 127, subsection 3 of section 127.44, subsection 6 of section 127.45, subsection 3 of section 127.48 or subsection 6 of section 127.49 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in respect of a depreciable property of that class, in computing the tax payable under that Act by the taxpayer for a taxation year ending before that time and subsequent to the disposition of that property by the taxpayer;".

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

(1) where section 93 of the Act applies before 28 March 2023, subparagraph *f* of its second paragraph is to be read without reference to subsection 6 of section 127.45 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and subsection 3 of section 127.48 of that Act; and

(2) where section 93 of the Act applies before 1 January 2024, subparagraph *f* of its second paragraph is to be read without reference to subsection 6 of section 127.49 of the Income Tax Act.

28. (1) Section 96 of the Act is amended by adding the following subsection at the end:

"(5) For the purpose of computing the period provided for in paragraph *a* of subsection 2 for the acquisition of a replacement property, the period that begins on 15 March 2020 and ends on 12 March 2022 is not to be counted."

(2) Subsection 1 has effect from 12 March 2020.

29. (1) Section 101 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**101.** For the purposes of this Part, where the capital cost to a taxpayer of a depreciable property was reduced, because of sections 485 to 485.18, or where a taxpayer deducted or is deemed to have deducted, as the case may be, a particular amount, other than a prescribed amount, under subsection 5 or 6 of section 127, subsection 3 of section 127.44, subsection 6 of section 127.45, subsection 3 of section 127.48 or subsection 6 of section 127.49 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in respect of a depreciable property

© Éditeur officiel du Québec, 2025

in computing the taxpayer's tax payable under that Act, or received or is entitled to receive assistance, other than prescribed assistance, from a government, municipality or other public authority in respect of, or for the acquisition of, a depreciable property, whether as a subsidy, grant, forgivable loan, deduction from tax, investment allowance or as any other form, or is deemed to have received assistance under subsection 6 of section 127.47 of that Act, the capital cost to the taxpayer of the property at any particular time is deemed to be the amount by which the aggregate of the capital cost of the property, determined without reference to this section and sections 101.6, 101.7 and 485 to 485.18, and the amount of the assistance, in respect of that property, repaid by the taxpayer, pursuant to an obligation to do so, before the disposition of the property and before the particular time, exceeds the aggregate of

(*a*) where the property was acquired in a taxation year ending before the particular time, all particular amounts deducted or deemed to be deducted under those subsections of the Income Tax Act by the taxpayer, in respect of that property, for a taxation year ending before the particular time and before the disposition of that property;".

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

(1) where section 101 of the Act applies before 28 March 2023, the portion of that section before paragraph *a* is to be read without reference to subsection 6 of section 127.45 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and subsection 3 of section 127.48 of that Act; and

(2) where section 101 of the Act applies before 1 January 2024, the portion of that section before paragraph *a* is to be read without reference to subsection 6 of section 127.49 of the Income Tax Act.

30. (1) The Act is amended by inserting the following section after section 101.8:

"**101.9.** A taxpayer who has incurred an expenditure of a capital nature the amount of which would have been, if the taxpayer had acquired a property as a result of the expenditure, included in computing the taxpayer's undepreciated capital cost of property included in Class 59 or 60 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) is deemed to have acquired a property included in Class 59 or 60, as the case may be, at a cost equal to the amount of the expenditure, at the time that the expenditure was incurred."

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

31. (1) Section 157 of the Act is amended by adding the following paragraph at the end:

"(*v*) any amount deducted in computing, for the purposes of the Income Tax Act, the taxpayer's income for the year under paragraph *yy* of subsection 1 of section 20 of that Act, in respect of a payment referred to in that paragraph."

© Éditeur officiel du Québec, 2025

(2) Subsection 1 applies in respect of a payment made after 30 June 2022.

32. (1) The Act is amended by inserting the following division after section 158.15:

"**DIVISION X.1.1**

"RESTRICTIONS APPLICABLE IN RESPECT OF EXCESSIVE INTEREST AND FINANCING EXPENSES

"**158.15.1.** In this division,

"excluded entity" has the meaning assigned by subsection 1 of section 18.2 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.));

"excluded interest" has the meaning assigned by subsection 1 of section 18.2 of the Income Tax Act;

"excluded lease" for a taxation year of a taxpayer means a lease

(*a*) in respect of which the rules in section 125.1 apply;

(*b*) that would not be considered to be a lease for a term of more than one year for the purposes of paragraph *b* of the definition of "specified leasing property" in the first paragraph of section 130R71 of the Regulation respecting the Taxation Act (chapter I-3, r. 1); or

(*c*) that is in respect of property

i. that would not be considered, at the time the lease was entered into, to have a fair market value in excess of $25,000 for the purposes of paragraph *c* of the definition of "specified leasing property" in the first paragraph of section 130R71 of the Regulation respecting the Taxation Act, or

ii. that would be considered, throughout the year, exempt property within the meaning of the first paragraph of section 130R71 of the Regulation respecting the Taxation Act;

"exempt interest and financing expenses" has the meaning assigned by subsection 1 of section 18.2 of the Income Tax Act;

"lease financing amount" has the meaning assigned by subsection 1 of section 18.2 of the Income Tax Act;

"taxpayer" has the meaning assigned by section 1, but does not include a natural person or a partnership.

© Éditeur officiel du Québec, 2025

"**158.15.2.** Despite any other provision of this Act, no deduction shall be made for a particular taxation year in computing the income from a business or property of a taxpayer (other than an excluded entity for the year) or in computing the taxable income of the taxpayer, and no reduction shall be made, in respect of the taxpayer for the particular year, in computing the amount determined under paragraph *b* of section 28, in respect of the particular amount described in the second paragraph that, in the absence of this division, would be deductible in computing that income or taxable income or would reduce the amount determined under that paragraph *b*, as the case may be, to the extent of the proportion of that particular amount, determined under subsection 2 of section 18.2 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) in respect of the taxpayer for the particular year.

The amount to which the first paragraph refers means any of the following amounts, other than an amount of exempt interest and financing expenses:

(*a*) an amount that

i. is paid in a year or payable in or in respect of a year as, on account of, in lieu of payment of or in satisfaction of, interest, other than excluded interest for the particular year or an amount deemed to be an amount of interest under section 801,

ii. would, in the absence of this division, be deductible, otherwise than under a provision referred to in subparagraph i of subparagraph *c*, in computing the taxpayer's income for the particular year, and

iii. is not described in any of the other subparagraphs of this paragraph;

(*b*) an amount that would, in the absence of this division and on the assumption that it is not deductible under another provision of this Act (other than any of the provisions referred to in subparagraph i of subparagraph *c*), be deductible in computing the taxpayer's income for the particular year under section 176 or any of sections 176.4, 176.6 and 179;

(*c*) the portion of a particular amount in respect of which the following conditions are met:

i. the particular amount would, in the absence of this division, be deductible in computing the taxpayer's income for the particular year and is claimed as a deduction by the taxpayer under paragraph *a* of section 130 or any of sections 371, 400, 401, 413, 414, 418.1.10, 418.7, 418.16, 418.17, 418.17.3 to 418.19 and 418.21, and

ii. the portion of the particular amount can reasonably be attributed to an amount paid or payable after 3 February 2022 that

(1) is described in subparagraph i of subparagraph *a*, or

© Éditeur officiel du Québec, 2025

(2) would, but for the application of another provision of this Act, have been deductible for a taxation year under a provision referred to in subparagraph *b*;

(*d*) the portion of an amount that would, in the absence of this division, be deductible in computing the taxpayer's income for the particular year under the second paragraph of section 130.1, to the extent that the portion can reasonably be considered to be described in subparagraph ii of subparagraph *c*;

(*e*) an amount paid or payable by the taxpayer in a year or that is a loss or a capital loss of the taxpayer for a year, as the case may be, under or as a result of an agreement or arrangement, if

i. in the absence of this division, the amount would

(1) be deductible, otherwise than under section 147, in computing the taxpayer's income for the particular year, or

(2) in the case of a capital loss, reduce, for the particular year, the amount determined under paragraph *b* of section 28 in respect of the taxpayer or be deductible in computing the taxpayer's taxable income for the particular year, except to the extent it has already been taken into account under this subparagraph for a previous year,

ii. the agreement or arrangement is entered into as or in relation to a borrowing or other financing that the taxpayer or a person or partnership that does not deal at arm's length with the taxpayer enters into, whether immediately or in the future, and absolutely or contingently, and

iii. the amount can reasonably be considered to increase, or be part of, the cost of funding in respect of the borrowing or other financing (including as a result of any hedge of the cost of funding or of the borrowing or other financing) of the taxpayer or a person or partnership that does not deal at arm's length with the taxpayer;

(*f*) an amount that

i. is in respect of an agreement or arrangement that gives rise to, or can reasonably be expected to give rise to, another amount that

(1) is included in computing an amount determined in respect of a taxpayer under subparagraph *e* for a taxation year, or

(2) reduces, under the description of B in the definition of "interest and financing expenses" in subsection 1 of section 18.2 of the Income Tax Act, and for the purposes of that Act, the taxpayer's interest and financing expenses for a taxation year,

ii. would, in the absence of this division, be deductible in computing the taxpayer's income for the particular year,

© Éditeur officiel du Québec, 2025

iii. is not deductible under any of the provisions listed in subparagraph *b*, and

iv. is an expense or fee payable under the agreement or arrangement or an expense that is incurred in contemplation of, in the course of entering into or in relation to, the agreement or arrangement;

(*g*) a lease financing amount, other than in respect of an excluded lease for the particular year, that

i. would, in the absence of this division, be deductible in computing the taxpayer's income for the particular year, and

ii. is not excluded interest for the particular year; and

(*h*) the portion of an amount that would, in the absence of this division, be deductible in computing the taxpayer's taxable income for the particular year and is claimed as a deduction by the taxpayer under section 733.0.0.1, in respect of a partnership of which the taxpayer is a member, that can reasonably be considered to be attributable to an amount referred to in the description of F in the formula in paragraph *h* of the description of A in the definition of "interest and financing expenses" in subsection 1 of section 18.2 of the Income Tax Act in respect of a fiscal period of the partnership ending in another taxation year of the taxpayer.

"**158.15.3.** All or any portion of a particular amount described in subparagraph *c* or *d* of the second paragraph of section 158.15.2 that would, in the absence of section 158.15.2, have been deducted in computing a taxpayer's income for a taxation year but that is not deductible because of section 158.15.2 is deemed to have been deductible and to have been deducted in that year for the purpose of determining, in respect of a taxpayer at a particular time, such of the following amounts to which the particular amount relates:

(*a*) the total depreciation, within the meaning of subparagraph *b* of the first paragraph of section 93, allowed for the property of a prescribed class;

(*b*) the amount that the taxpayer may deduct under section 371;

(*c*) the cumulative Canadian exploration expense, within the meaning of section 398;

(*d*) the cumulative Canadian development expense, within the meaning of section 411;

(*e*) the cumulative foreign resource expense, in relation to a country, within the meaning of section 418.1.3;

(*f*) the cumulative Canadian oil and gas property expense, within the meaning of section 418.5; and

© Éditeur officiel du Québec, 2025

(*g*) the amount that the taxpayer may deduct under any of sections 418.16, 418.17, 418.17.3 to 418.19 and 418.21.

"**158.15.4.** Despite sections 1010 to 1011, the Minister shall make, under this Part, any assessment or reassessment of the tax, interest and penalties payable by a taxpayer for a taxation year as a result of an election or an amended election made by the taxpayer under subsection 4 of section 18.2 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and following which the Minister of National Revenue assessed or reassessed the tax, interest and penalties payable by the taxpayer for the year under subsection 8 of section 18.2 of the Income Tax Act.

In addition, for the purposes of this Part, the following rules apply:

(*a*) no benefit is considered to have been conferred on a transferee, within the meaning of subsection 4 of section 18.2 of the Income Tax Act, by a transferor, within the meaning of that subsection 4, as a consequence of an election under the first paragraph; and

(*b*) if the transferor referred to in subparagraph *a* acquires property at any time as consideration for filing an election or amended election provided for in the first paragraph that is made jointly with a transferee referred to in subparagraph *a*,

i. where the property was owned by the transferee immediately before that time,

(1) the transferee is deemed to have disposed of the property at that time for proceeds equal to the fair market value of the property at that time, and

(2) no amount may be deducted in computing the transferee's income as a consequence of the transfer of the property, except any amount arising as a consequence of subparagraph 1,

ii. the transferor is deemed to have acquired the property at a cost equal to the fair market value of the property at that time, and

iii. the transferor is not required to add an amount in computing income solely because of the acquisition at that time of the property.

"**158.15.5.** A taxpayer in respect of whom section 158.15.2 applies for a taxation year shall enclose with the fiscal return the taxpayer is required to file for the year under section 1000, or would be required to so file if the taxpayer had tax payable under this Part, the prescribed form containing prescribed information."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events,

© Éditeur officiel du Québec, 2025

shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

33. (1) The Act is amended by inserting the following division after section 158.18:

"**DIVISION X.3**

"HYBRID MISMATCH ARRANGEMENTS

"**158.19.** Despite any other provision of this Act, an amount may be deducted in computing a taxpayer's income for a taxation year in respect of a payment, within the meaning of subsection 1 of section 18.4 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), only to the extent that the amount may be deducted in computing, for the purposes of that Act, the taxpayer's income, in respect of that payment, under subsection 4 of section 18.4 of that Act.

"**158.20.** The tax consequences, within the meaning of section 1079.9, to a person shall be determined in order to deny a tax benefit, within the meaning of that section, to the extent necessary to eliminate any outcome that qualifies as a deduction/non-inclusion mismatch, under subsection 6 of section 18.4 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), or that is substantially similar to such a deduction/non-inclusion mismatch, and that arises from a payment, within the meaning of subsection 1 of that section 18.4, if the conditions set out in paragraphs *a* and *b* of subsection 20 of that section 18.4 are met, for the purposes of that Act, in respect of that payment.

"**158.21.** A taxpayer shall enclose with the fiscal return the taxpayer is required to file under section 1000 for a taxation year, or would be required to so file if tax were payable by the taxpayer under this Part for the year, a copy of every document sent for the year to the Minister of National Revenue under subsection 21 of section 18.4 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in respect of a payment, within the meaning of subsection 1 of section 18.4 of that Act."

(2) Subsection 1, where it enacts sections 158.19 and 158.20 of the Act, applies in respect of a payment made after 30 June 2022.

(3) Subsection 1, where it enacts section 158.21 of the Act, applies in respect of a payment made after 30 June 2023.

© Éditeur officiel du Québec, 2025

34. (1) Section 169 of the Act is replaced by the following section:

"**169.** Despite any other provision of this Act (other than section 174.2), a corporation or a trust shall not make any deduction in respect of the proportion, determined in accordance with section 170, of any amount that would, in the absence of this section and section 158.15.2, be deductible in computing its income from a business (other than the Canadian banking business of an authorized foreign bank) or property for a taxation year, in respect of interest paid or payable by it on outstanding debts to specified persons not resident in Canada."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

35. (1) Section 232.1 of the Act is amended, in the third paragraph,

(1) by replacing "réfère le premier alinéa" in the portion before subparagraph *a* in the French text by "le premier alinéa fait référence";

(2) by replacing "Winding-up Act (Revised Statutes of Canada, 1985, chapter W-11)" in subparagraph *b* by "Winding-up and Restructuring Act (R.S.C. 1985, c. W-11)".

(2) Paragraph 2 of subsection 1 has effect from 20 June 2024.

36. (1) Section 234 of the Act is amended by replacing "to section 234.1" in the portion of subparagraph *b* of the first paragraph before subparagraph i by "to sections 234.1 and 234.2".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2023.

37. Section 234.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**234.1.** In computing the amount that a taxpayer may deduct as a reserve under subparagraph *b* of the first paragraph of section 234 in computing the taxpayer's gain from the disposition of a property, subparagraph ii of that

© Éditeur officiel du Québec, 2025

subparagraph is to be read as if "1/5" and "four" were replaced by "1/10" and "nine", respectively, if".

38. (1) The Act is amended by inserting the following section after section 234.1:

"**234.2.** In computing the amount that a taxpayer may deduct as a reserve under subparagraph *b* of the first paragraph of section 234 in computing the taxpayer's gain from the disposition of a share of the capital stock of a corporation resident in Canada to another corporation, subparagraph ii of that subparagraph is to be read as if "1/5" and "four" were replaced by "1/10" and "nine", respectively, where section 517.5.2.1 applies in respect of that disposition."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2023.

39. (1) Section 248 of the Act is amended by replacing subparagraph vi of subparagraph *b* of the second paragraph by the following subparagraph:

"vi. if the transferor is an amateur athlete trust, a cemetery care trust, an employee trust, a trust referred to in section 851.25, a segregated fund trust referred to in section 851.2, a trust described in paragraph *c*.4 of section 998 or a trust governed by an eligible funeral arrangement, a profit sharing plan, a first home savings account, a registered education savings plan, a registered disability savings plan, a registered supplementary unemployment benefit plan or a tax-free savings account, the transferee is the same type of trust, and".

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

40. (1) Section 262.3 of the Act is amended by replacing both occurrences of "flow-though" by "flow-through".

(2) Subsection 1 has effect from 20 June 2024.

41. (1) Section 278 of the Act is amended by adding the following paragraph at the end:

"For the purpose of computing the period provided for in the first paragraph for the acquisition of a replacement property, the period that begins on 15 March 2020 and ends on 12 March 2022 is not to be counted."

(2) Subsection 1 has effect from 12 March 2020.

42. (1) Section 299 of the Act is amended by replacing "Winding-up Act (Revised Statutes of Canada, 1985, chapter W-11)" in subparagraph *b* of the second paragraph by "Winding-up and Restructuring Act (R.S.C. 1985, c. W-11)".

© Éditeur officiel du Québec, 2025

(2) Subsection 1 has effect from 20 June 2024.

43. (1) Section 308.6 of the Act is amended by replacing subparagraph i of subparagraph *e* of the first paragraph by the following subparagraph:

"i. a person is deemed to be dealing with another person at arm's length and not to be related to the other person if the person is the brother or sister of the other person, except in the case where the dividend referred to in sections 308.1 and 308.2 was received or paid as part of a transaction or event or a series of transactions or events by a corporation of which a share of the capital stock is a qualified small business corporation share or a share of the capital stock of a family farm or fishing corporation, within the meaning assigned to those expressions by section 726.6.1,".

(2) Subsection 1 has effect from 1 January 2024.

44. (1) Section 311 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) a benefit under Part I, VII.1, VIII or VIII.1 of the Employment Insurance Act (S.C. 1996, c. 23);".

(2) Subsection 1 has effect from 20 June 2024.

45. (1) Section 336 of the Act is amended

(1) by striking out "Part VII of the Unemployment Insurance Act (R.S.C. 1985, c. U-1)," in paragraph *d*;

(2) by striking out "Part VII of the Unemployment Insurance Act or" in paragraph *d*.1.

(2) Subsection 1 has effect from 20 June 2024.

46. (1) Section 359.15 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

"Where a corporation fails to file within the time specified the statement referred to in the first paragraph or to apply, in that statement, the excess fully to reduce one or more purported renunciations, the Minister may at any time reduce the total amount purported to be renounced by the corporation to one or more persons by the amount of the unapplied excess.

In the cases referred to in the second paragraph, except for the purposes of Part III.14, the amount purported to have been renounced by the corporation to a person is deemed, after the time referred to in that paragraph, to have always been reduced by the portion of the unapplied excess allocated by the Minister in respect of that person."

© Éditeur officiel du Québec, 2025

(2) Subsection 1 has effect from 4 August 2023.

47. (1) Section 418.37 of the Act is amended by replacing the second paragraph by the following paragraph:

"The excess amount to which the first paragraph refers is the amount by which the aggregate of all amounts each of which is the taxpayer's share of each class of expenses described in the first paragraph incurred by the partnership in the fiscal period referred to in that paragraph, computed without reference to this section, exceeds the amount by which the at-risk amount of the taxpayer in respect of the partnership at the end of the fiscal period exceeds the aggregate of the following amounts:

(*a*) the aggregate of the amounts determined in respect of the partnership that are required by subsection 8 of section 127, subsection 11 of section 127.44, subsection 8 of section 127.45, subsection 12 of section 127.48 and subsection 8 of section 127.49 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) to be added in computing, respectively, the investment tax credit, the CCUS tax credit, the clean technology investment tax credit, the clean hydrogen tax credit and the CTM investment tax credit of the taxpayer in respect of the fiscal period, within the meaning assigned to those expressions by that Act for the purposes of those subsections; and

(*b*) the taxpayer's share of any losses of the partnership for the fiscal period from a farming business."

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

(1) where section 418.37 of the Act applies before 28 March 2023, subparagraph *a* of the second paragraph of that section is to be read without reference to subsection 8 of section 127.45 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and subsection 12 of section 127.48 of that Act and without reference to the clean technology investment tax credit and the clean hydrogen tax credit; and

(2) where section 418.37 of the Act applies before 1 January 2024, subparagraph *a* of the second paragraph of that section is to be read without reference to subsection 8 of section 127.49 of the Income Tax Act and without reference to the CTM investment tax credit.

48. Section 418.39 of the Act is amended by replacing "the taxpayer's partnership interest" in subparagraph *a* of the first paragraph by "a partnership".

© Éditeur officiel du Québec, 2025

49. (1) The Act is amended by inserting the following division after section 421.10:

"**DIVISION VI**

"UNREGISTERED TOURIST ACCOMMODATION ESTABLISHMENTS

"**421.11.** Despite any other provision of this Act, no amount may be deducted in computing income for a taxation year in respect of a residential immovable property situated in Québec that is a tourist accommodation establishment, within the meaning of section 2 of the Tourist Accommodation Act (chapter H-1.01), other than as determined by the formula

$A \times B/C$.

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts that would, but for this section, be deductible in computing income for the taxation year in respect of the use of the property;

(*b*) B is the number of days in the taxation year during which the property is duly registered under the Tourist Accommodation Act; and

(*c*) C is the number of days in the taxation year during which the property is a tourist accommodation establishment.

Despite sections 1010 to 1011, the Minister may make under this Part any assessment, reassessment or additional assessment of tax, interest and penalties and any determination or redetermination necessary for any taxation year to give effect to the first paragraph."

(2) Subsection 1 applies to an outlay or expense made or incurred after 31 December 2023. However, it does not apply to an outlay or expense made or incurred in a taxation year that ends in the calendar year 2024, in respect of a tourist accommodation establishment that, not later than 31 December 2024, is duly registered under the Tourist Accommodation Act (chapter H-1.01).

50. (1) Section 485 of the Act is amended by inserting "158.15.2," after "135.4," in the definition of "commercial debt obligation".

(2) Subsection 1 applies in respect of a taxation year that begins after 30 September 2023.

© Éditeur officiel du Québec, 2025

51. (1) Section 489 of the Act is amended by inserting the following paragraph after paragraph *b*:

"(*b*.0.1) the income earned from international shipping by a corporation that is resident in Canada, otherwise than under section 11, and that satisfies the conditions set out in subparagraphs *a* and *b* of the first paragraph of section 11.1.1;".

(2) Subsection 1 applies to a taxation year that begins after 30 December 2023.

52. (1) The Act is amended by inserting the following section after section 517.5.2:

"**517.5.2.1.** Despite any other provision of this division, where this section applies, because of section 517.5.13 or 517.5.14, in respect of a disposition of shares by a taxpayer to a purchaser corporation, the taxpayer and the purchaser corporation are deemed to deal with each other at arm's length at the time of the disposition."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2023.

53. Section 517.5.5 of the Act is amended by inserting ", before 1 January 2024," after "Where" in the portion before subparagraph *a* of the first paragraph.

54. (1) The Act is amended by inserting the following division after section 517.5.11:

"**DIVISION III**

"INTERGENERATIONAL BUSINESS TRANSFERS

"**517.5.12.** For the purposes of this division, the following rules apply:

(*a*) the expression "child" of a taxpayer has the meaning assigned by subparagraph *d* of the first paragraph of section 451 and also includes

i. a niece or nephew of the taxpayer,

ii. a spouse of a niece or nephew of the taxpayer, and

iii. a child of a niece or nephew of the taxpayer;

© Éditeur officiel du Québec, 2025

(*b*) for the purposes of subparagraph iii of subparagraph *c* of the first paragraph of section 517.5.13 or 517.5.14, if the relevant group entity referred to in that section is a partnership,

i. the partnership is deemed to be a corporation (in this section referred to as the "deemed corporation"),

ii. the deemed corporation is deemed to have a capital stock of a single class of shares, with a total of 100 issued and outstanding shares,

iii. each member (in this section referred to as a "deemed shareholder") of the partnership is deemed to be a shareholder of the deemed corporation,

iv. each deemed shareholder of the deemed corporation is deemed to hold a number of shares of the capital stock of the deemed corporation (in this section referred to as the "deemed equity interest"), determined by the formula

A × 100, and

v. the deemed corporation's fiscal period is deemed to be its taxation year;

(*c*) a reference to direct or indirect ownership in respect of a property means

i. direct ownership of the property, or

ii. subject to the third paragraph, a right in or, for common law purposes, an ownership interest in the shares of a corporation, an interest in a partnership or an interest in a trust that has a right in or, for common law purposes, a direct or indirect interest in the property;

(*d*) if a person's or partnership's share of the accumulating income or capital of a trust in respect of which the person or partnership has an interest as a beneficiary depends on the exercise by a person of, or the failure by a person to exercise, a power to appoint, that person is deemed to have fully exercised the power, or to have failed to exercise the power, as the case may be;

(*e*) if one or more children referred to in subparagraph i of subparagraph *f* of the first paragraph of section 517.5.13 or subparagraph i of subparagraph *g* of the first paragraph of section 517.5.14 (in this subparagraph referred to as the "transferor") have disposed of, or caused the disposition of, all of the shares of the capital stock of the purchaser corporation referred to in either of those sections, of a subject corporation referred to in either of those sections or of all relevant group entities referred to in either of those sections to a person or group of persons with whom the transferor is dealing at arm's length, the conditions set out in subparagraphs *f* and *g* of the first paragraph of section 517.5.13 or subparagraphs *g* and *h* of the first paragraph of section 517.5.14, as applicable, are deemed to be met as of the time of the disposition, provided that all equity interests in all relevant businesses referred to in section 517.5.13 or section 517.5.14, as applicable, held, directly or

© Éditeur officiel du Québec, 2025

indirectly, by each child referred to in subparagraph i of subparagraph *f* of the first paragraph of section 517.5.13 or subparagraph i of subparagraph *g* of the first paragraph of section 517.5.14, as applicable, are included in the disposition;

(*f*) if one or more children referred to in subparagraph i of subparagraph *f* of the first paragraph of section 517.5.13 or subparagraph i of subparagraph *g* of the first paragraph of section 517.5.14 have disposed of, or caused the disposition of, a share of the capital stock of the purchaser corporation referred to in either of those sections, of the subject corporation referred to in either of those sections or of the relevant group entities referred to in either of those sections to another child or group of children of the taxpayer (in this subparagraph referred to as the "new child" or the "new children"), the conditions set out in subparagraphs *f* and *g* of the first paragraph of section 517.5.13 or subparagraphs *g* and *h* of the first paragraph of section 517.5.14, as applicable, are deemed

i. to be met as of the time of the disposition, and

ii. to continue to apply to the new child or the new children and any other member of the group of children that controls the subject corporation and the purchaser corporation at the time of the disposition;

(*g*) if a child, or each of the children, referred to in subparagraph ii of subparagraph *f* of the first paragraph of section 517.5.13 or subparagraph ii of subparagraph *g* of the first paragraph of section 517.5.14 has died or has, after the disposition of the particular shares referred to in either of those sections, suffered one or more severe and prolonged impairments in physical or mental functions, the conditions set out in subparagraphs *f* and *g* of the first paragraph of section 517.5.13 or subparagraphs *g* and *h* of the first paragraph of section 517.5.14, as applicable, are deemed to be met as of the time of the death or the time the child begins to suffer such an impairment;

(*h*) if a business of a subject corporation referred to in section 517.5.13 or 517.5.14 or of a relevant group entity referred to in either of those sections has ceased to be carried on due to the disposition of all of the assets that were used to carry on the business in order to satisfy debts owed to creditors of the corporation or of the entity, the conditions set out in respect of the business in subparagraphs ii and iii of subparagraph *f* of the first paragraph of section 517.5.13 and subparagraph i of subparagraph *g* of the first paragraph of that section, or in subparagraphs ii and iii of subparagraph *g* of the first paragraph of section 517.5.14 and subparagraph i of subparagraph *h* of the first paragraph of that section, as applicable, are deemed to be met as of the time of the disposition; and

(*i*) for the purposes of subparagraph *g* of the first paragraph of section 517.5.13 and subparagraph *h* of the first paragraph of section 517.5.14, the management of a business refers to the direction or supervision of business activities but does not include the provision of advice.

© Éditeur officiel du Québec, 2025

In the formula in subparagraph iv of subparagraph *b* of the first paragraph, A is equal to

(*a*) the deemed shareholder's agreed proportion, if any, for the last fiscal period of the deemed corporation; or

(*b*) if the deemed shareholder does not have an agreed proportion for the last fiscal period of the deemed corporation, the proportion that the fair market value of the deemed shareholder's deemed equity interest in the deemed corporation is of the fair market value of all the deemed equity interests in the deemed corporation.

The rule set out in subparagraph ii of subparagraph *c* of the first paragraph does not apply, for the purposes of subparagraphs *d* and *e* of the first paragraph of sections 517.5.13 and 517.5.14, as a look-through rule for a right in a share of a specified class within the meaning of section 21.20.1 (in this division referred to as a "non-voting preferred share") or debt of

(*a*) the purchaser corporation referred to in section 517.5.13 or 517.5.14, as applicable;

(*b*) the subject corporation referred to in section 517.5.13 or 517.5.14, as applicable; or

(*c*) any relevant group entity referred to in section 517.5.13 or 517.5.14, as applicable.

"**517.5.13.** Section 517.5.2.1 applies at the time of a disposition (in this section referred to as the "disposition time") of particular shares of the capital stock of a corporation (in this section referred to as the "subject corporation") by a taxpayer to a purchaser corporation if the following conditions are met:

(*a*) section 517.5.2.1 did not apply in respect of a prior disposition by the taxpayer of shares that, at the time of the disposition, derived their value from a qualified business that is relevant to the determination of whether the particular shares satisfy the condition set out in subparagraph iii of subparagraph *b*;

(*b*) at the disposition time,

i. the taxpayer is an individual, other than a trust,

ii. the purchaser corporation is controlled by one or more children of the taxpayer, each of whom is 18 years of age or over, and

iii. the particular shares are qualified small business corporation shares or shares of the capital stock of a family farm or fishing corporation, within the meaning assigned to those expressions by section 726.6.1;

© Éditeur officiel du Québec, 2025

(*c*) at no time after the disposition time does the taxpayer, either alone or together with the taxpayer's spouse, control, directly or indirectly in any manner whatever,

i. the subject corporation,

ii. the purchaser corporation, or

iii. a person or partnership (in this section referred to as a "relevant group entity") that carries on, at the disposition time, a qualified business (in this section referred to as a "relevant business") that is relevant to the determination of whether the particular shares satisfy the condition set out in subparagraph iii of subparagraph *b*;

(*d*) at no time after the disposition time does the taxpayer, either alone or together with the taxpayer's spouse, hold, directly or indirectly,

i. 50% or more of any class of shares, other than non-voting preferred shares, of the capital stock of the subject corporation or of the purchaser corporation, or

ii. 50% or more of any class of equity interest, other than non-voting preferred shares, in a relevant group entity;

(*e*) within 36 months after the disposition time and at all times thereafter, the taxpayer and the taxpayer's spouse do not hold, directly or indirectly,

i. any shares, other than non-voting preferred shares, of the capital stock of the subject corporation or of the purchaser corporation, and

ii. any equity interest, other than non-voting preferred shares, in a relevant group entity;

(*f*) subject to section 517.5.12, from the disposition time until 36 months after that time,

i. the child or group of children, as the case may be, controls the purchaser corporation,

ii. the child, or at least one member of the group of children, as the case may be, is actively engaged on a regular, continuous and substantial basis, within the meaning of paragraph *a* of section 766.3.3.1, in a relevant business of the subject corporation or a relevant group entity, and

iii. each relevant business of the subject corporation and any relevant group entity is a qualified business;

© Éditeur officiel du Québec, 2025

(*g*) subject to section 517.5.12, within 36 months after the disposition time or such greater period that is reasonable in the circumstances, the taxpayer and the taxpayer's spouse take reasonable steps to

i. transfer management of each relevant business of the subject corporation and any relevant group entity to the child or at least one member of the group of children referred to in subparagraph ii of subparagraph *f*, and

ii. permanently cease to manage each relevant business of the subject corporation and any relevant group entity; and

(*h*) the taxpayer and the child, or the taxpayer and each member of the group of children, as the case may be, have made, in respect of the disposition, a valid joint election under subparagraph i of paragraph *h* of subsection 2.31 of section 84.1 of the Income Tax Act (R.S.C. 1985, c. 1, (5th Suppl.)).

Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph i of paragraph *h* of subsection 2.31 of section 84.1 of the Income Tax Act.

"**517.5.14.** Section 517.5.2.1 applies at the time of a disposition (in this section referred to as the "disposition time") of particular shares of the capital stock of a corporation (in this section referred to as the "subject corporation") by a taxpayer to a purchaser corporation if the following conditions are met:

(*a*) section 517.5.2.1 did not apply in respect of a prior disposition by the taxpayer of shares that, at the time of the disposition, derived their value from a qualified business that is relevant to the determination of whether the particular shares satisfy the condition set out in subparagraph iii of subparagraph *b*;

(*b*) at the disposition time,

i. the taxpayer is an individual, other than a trust,

ii. the purchaser corporation is controlled by one or more children of the taxpayer, each of whom is 18 years of age or over, and

iii. the particular shares are qualified small business corporation shares or shares of the capital stock of a family farm or fishing corporation, within the meaning assigned to those expressions by section 726.6.1;

(*c*) at no time after the disposition time does the taxpayer, either alone or together with the taxpayer's spouse, control

i. the subject corporation,

ii. the purchaser corporation, or

© Éditeur officiel du Québec, 2025

iii. a person or partnership (in this section referred to as a "relevant group entity") that carries on, at the disposition time, a qualified business (in this section referred to as a "relevant business") that is relevant to the determination of whether the particular shares satisfy the condition set out in subparagraph iii of subparagraph *b*;

(*d*) at no time after the disposition time does the taxpayer, either alone or together with the taxpayer's spouse, hold, directly or indirectly,

i. 50% or more of any class of shares, other than non-voting preferred shares, of the capital stock of the subject corporation or of the purchaser corporation, or

ii. 50% or more of any class of equity interest, other than non-voting preferred shares, in a relevant group entity;

(*e*) within 36 months after the disposition time and at all times thereafter, the taxpayer and the taxpayer's spouse do not hold, directly or indirectly,

i. any shares, other than non-voting preferred shares, of the capital stock of the subject corporation or of the purchaser corporation, and

ii. any equity interest, other than non-voting preferred shares, in a relevant group entity;

(*f*) within 10 years after the disposition time (in this section referred to as the "final sale time") and at all times thereafter, the taxpayer and the taxpayer's spouse do not hold, directly or indirectly,

i. in the case of a disposition of particular shares that are, at the disposition time, shares of the capital stock of a family farm or fishing corporation, within the meaning of section 726.6.1, any interest (including any debt or equity interest) in any of the subject corporation, the purchaser corporation, and any relevant group entity having a fair market value that exceeds 50% of the fair market value of all the interests that were held, directly or indirectly, by the taxpayer and the taxpayer's spouse immediately before the disposition time, or

ii. in the case of a disposition of particular shares that are, at the disposition time, qualified small business corporation shares within the meaning of section 726.6.1, other than particular shares described in subparagraph i, any interest (including any debt or equity interest) in any of the subject corporation, the purchaser corporation and any relevant group entity having a fair market value that exceeds 30% of the fair market value of all the interests that were held, directly or indirectly, by the taxpayer and the taxpayer's spouse immediately before the disposition time;

(*g*) subject to section 517.5.12, from the disposition time until the later of the time that is 60 months after the disposition time and the final sale time,

i. the child or group of children, as the case may be, controls the purchaser corporation,

© Éditeur officiel du Québec, 2025

ii. the child, or at least one member of the group of children, as the case may be, is actively engaged on a regular, continuous and substantial basis, within the meaning of paragraph *a* of section 766.3.3.1, in a relevant business of the subject corporation or of a relevant group entity, and

iii. each relevant business of the subject corporation and of any relevant group entity is a qualified business;

(*h*) subject to section 517.5.12, within 60 months after the disposition time or such greater period that is reasonable in the circumstances, the taxpayer and the taxpayer's spouse take reasonable steps to

i. transfer management of each relevant business of the subject corporation and of any relevant group entity to the child or at least one member of the group of children referred to in subparagraph ii of subparagraph *g*, and

ii. permanently cease to manage each relevant business of the subject corporation and of any relevant group entity; and

(*i*) the taxpayer and the child, or the taxpayer and each member of the group of children, as the case may be, have made, in respect of the disposition, a valid joint election under subparagraph i of paragraph *i* of subsection 2.32 of section 84.1 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

Chapter V.2 of Title II of Book I applies in relation to an election made under subparagraph i of paragraph *i* of subsection 2.32 of section 84.1 of the Income Tax Act."

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2023.

55. (1) Section 547.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"For the purpose of determining either the new corporation's non-capital loss, net capital loss, restricted farm loss, farm loss, limited partnership loss or restricted interest and financing expense, as the case may be, for any taxation year, or the extent to which sections 734 to 736.0.4 and paragraph *e* of section 999.1 have the effect of restricting the deductibility by the new corporation of such a loss or expense, as the case may be, the new corporation is deemed to continue the corporate existence of any predecessor corporation."

(2) Subsection 1 applies in respect of an amalgamation that occurs after 30 September 2023.

© Éditeur officiel du Québec, 2025

56. (1) Section 564.2 of the Act is replaced by the following section:

"**564.2.** For the purpose of computing the parent's taxable income for any taxation year commencing after the commencement of a winding-up that is described in section 556 or that would be if "taxable Canadian corporation" were replaced by "Canadian corporation", such portion of any non-capital loss, restricted farm loss, farm loss or limited partnership loss of the subsidiary for a particular taxation year as may reasonably be regarded as its loss from carrying on a particular business, any other portion of any non-capital loss or limited partnership loss of the subsidiary for any such year as may reasonably be regarded as being derived from any other source or any other portion of any non-capital loss of the subsidiary for any such year as may reasonably be regarded as being due to an amount added to its taxable income for any such year under section 726.5, as it read before its repeal, the net capital loss of the subsidiary for any such year, or the portion of the restricted interest and financing expense of the subsidiary for any such year that may reasonably be regarded as an expense or loss incurred by the subsidiary in the course of carrying on a particular business or any other portion of the restricted interest and financing expense of the subsidiary for any such year that may reasonably be regarded as being incurred in respect of any other source is deemed, for the purposes of this section and sections 564.3 to 564.4.4, 727, 728.0.5, 728.2, 729, 731, 733.0.0.1, 734 and 735, to be any of the following losses and expenses, as the case may be, incurred by the parent for its taxation year during which the particular taxation year of the subsidiary ended:

(*a*) a non-capital loss, restricted farm loss, farm loss or limited partnership loss from carrying on the particular business of the subsidiary;

(*b*) a non-capital loss or limited partnership loss that was derived from the source from which the subsidiary incurred such portion of its non-capital loss or limited partnership loss;

(*c*) a non-capital loss due to an amount added to its taxable income for that year under section 726.5, as it read before its repeal;

(*d*) a net capital loss;

(*e*) a restricted interest and financing expense from carrying on the subsidiary's particular business; or

(*f*) a restricted interest and financing expense incurred in respect of that other source."

(2) Subsection 1 applies in respect of a winding-up that begins after 30 September 2023.

© Éditeur officiel du Québec, 2025

57. (1) Section 564.4.1 of the Act is replaced by the following section:

"**564.4.1.** Where section 564.2 applies and where control of a parent has been acquired by a person or a group of persons at any time after the commencement of the winding-up, or control of a subsidiary has been acquired by a person or a group of persons at any time whatever, no amount in respect of the subsidiary's non-capital loss or farm loss for a taxation year ending before that time and no amount in respect of the subsidiary's restricted interest and financing expense for such a taxation year are deductible in computing the parent's taxable income for a particular taxation year ending after that time, except that portion of the subsidiary's non-capital loss or farm loss that may reasonably be regarded as its loss from carrying on a business, that portion of the restricted interest and financing expense that may reasonably be regarded as being an expense or loss incurred by the subsidiary in the course of carrying on a business and, where a business was carried on by the subsidiary in that year, that portion of the non-capital loss that may reasonably be regarded as being attributable to an amount deductible under section 725.1.1 in computing its taxable income for that year, such portions being then deductible only if the parent or the subsidiary carried on that business for profit or with a reasonable expectation of profit throughout the particular year, and only up to the amount computed under section 564.4.2."

(2) Subsection 1 applies in respect of a winding-up that begins after 30 September 2023.

58. (1) Section 564.4.3 of the Act is replaced by the following section:

"**564.4.3.** For the purposes of section 564.4.1, where section 564.2 applies to the winding-up of a particular corporation in respect of which the subsidiary referred to in section 564.2 was the parent and section 564.4.1 applies in respect of the particular corporation's losses and restricted interest and financing expenses, the subsidiary is deemed, in respect of those losses and restricted interest and financing expenses, to be the same corporation as, and a continuation of, the particular corporation."

(2) Subsection 1 applies in respect of a winding-up that begins after 30 September 2023.

59. (1) Section 564.4.4 of the Act is amended by replacing the first paragraph by the following paragraph:

"A parent may elect that any portion of a loss or restricted interest and financing expense of the subsidiary that would otherwise be deemed, under section 564.2, to be a loss or restricted interest and financing expense, as the case may be, of the parent for a particular taxation year commencing after the commencement of the winding-up be deemed, for the purpose of computing the parent's taxable income for a taxation year commencing after the commencement of a winding-up described in section 556, to be a loss or restricted interest and financing expense, as the case may be, of the parent for its immediately preceding taxation year and not for the particular taxation year."

© Éditeur officiel du Québec, 2025

(2) Subsection 1 applies in respect of a winding-up that begins after 30 September 2023.

60. (1) Section 580.2 of the Act is amended by replacing "and Chapter IV" in the portion before subparagraph *a* of the first paragraph by ", Chapter IV and Division X.1.1 of Chapter III of Title III".

(2) Subsection 1 applies to a taxation year of the foreign affiliate of a taxpayer that ends in a taxation year of the taxpayer that begins after 30 September 2023. In addition, it applies to a taxation year of the foreign affiliate of a taxpayer that ends in a taxation year of the taxpayer that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

61. (1) Section 587 of the Act is amended by adding the following paragraph at the end:

"However, where the amount that should be included in computing the adjusted cost base of a share under the first paragraph is, because of the application of clause D of subparagraph ii of paragraph *f*.11 of subsection 2 of section 95 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), greater than the amount that should be included for the purposes of that Act, the amount required to be included under the first paragraph in computing the adjusted cost base of the share is the amount that would have been so included, for the purposes of that Act, in the absence of that clause."

(2) Subsection 1 applies to a taxation year of the foreign affiliate of a taxpayer that ends in a taxation year of the taxpayer that begins after 30 September 2023. In addition, it applies to a taxation year of the foreign affiliate of a taxpayer that ends in a taxation year of the taxpayer that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

© Éditeur officiel du Québec, 2025

62. (1) Section 597.8 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**597.8.** Where, because of section 597.7, this section applies at a particular time to a beneficiary under, or a particular person in respect of, a trust, for the purposes of Division X.1.1 of Chapter III of Title III, sections 571 to 576.1, 578 and 579 to 583, paragraph *a* of section 597.1 and sections 598 and 728.0.6, the following rules apply:".

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

63. (1) Section 613.1 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

"(*a*) the aggregate of the amounts determined in respect of the partnership that are required by subsection 8 of section 127, subsection 11 of section 127.44, subsection 8 of section 127.45, subsection 12 of section 127.48 and subsection 8 of section 127.49 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) to be added in computing, respectively, the investment tax credit, the CCUS tax credit, the clean technology investment tax credit, the clean hydrogen tax credit and the CTM investment tax credit of the taxpayer for the year, within the meaning assigned to those expressions by that Act for the purposes of those subsections;".

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

(1) where section 613.1 of the Act applies before 28 March 2023, subparagraph *a* of its second paragraph is to be read without reference to subsection 8 of section 127.45 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and subsection 12 of section 127.48 of that Act and without reference to the clean technology investment tax credit and the clean hydrogen tax credit; and

(2) where section 613.1 of the Act applies before 1 January 2024, subparagraph *a* of its second paragraph is to be read without reference to subsection 8 of section 127.49 of the Income Tax Act and without reference to the CTM investment tax credit.

© Éditeur officiel du Québec, 2025

64. (1) The Act is amended by inserting the following section after section 649:

"**649.0.1.** For the purposes of subparagraph iv of paragraph *b* of section 649, if an amount included in computing the income of a trust is derived from an agreement, or from the disposition of an agreement, that can reasonably be considered to have been made by the trust to reduce its risk from fluctuations in interest rates in respect of debt incurred by the trust to acquire or refinance property described in subparagraph iii of that paragraph *b*, the amount is deemed to be derived from that property."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2021.

65. (1) Section 725.1.2 of the Act is amended by striking out "the Unemployment Insurance Act (R.S.C. 1985, c. U-1)," in subparagraph *b* of the second paragraph.

(2) Subsection 1 has effect from 20 June 2024.

66. (1) Section 728.0.1 of the Act is amended by inserting ", 728.0.5" after "726.28" in subparagraph ii of paragraph *a*.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

67. (1) The Act is amended by inserting the following sections after section 728.0.4:

"**728.0.5.** A taxpayer may deduct, in a particular taxation year, the taxpayer's restricted interest and financing expenses for preceding taxation years, up to the amount determined in respect of the taxpayer for the particular year in accordance with the formula in paragraph *a*.1 of subsection 1 of section 111 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), for the purposes of that Act.

© Éditeur officiel du Québec, 2025

"**728.0.6.** For the purposes of section 728.0.5, a taxpayer's restricted interest and financing expense for a taxation year means the amount determined by the formula

A + B + C.

In the formula in the first paragraph,

(*a*) A is the total of all amounts each of which is the portion of an amount that, because of section 158.15.2, is not deductible in computing the taxpayer's income from a business or property for the taxation year, or the taxpayer's taxable income for the year, or does not reduce the amount determined under paragraph *b* of section 28 in respect of the taxpayer for the year;

(*b*) B is the amount determined under paragraph *m*.2 of section 87 in respect of the taxpayer for the year; and

(*c*) C is the amount determined in respect of the taxpayer for the year in accordance with the description of C in the definition of "restricted interest and financing expense" in subsection 8 of section 111 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), for the purposes of that Act."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

68. (1) Section 733.0.0.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) the aggregate of the amounts determined in respect of the partnership that are required by subsection 8 of section 127, subsection 11 of section 127.44, subsection 8 of section 127.45, subsection 12 of section 127.48 and subsection 8 of section 127.49 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) to be added in computing, respectively, the investment tax credit, the CCUS tax credit, the clean technology investment tax credit, the clean hydrogen tax credit and the CTM investment tax credit of the taxpayer for the year, within the meaning assigned to those expressions by that Act for the purposes of those subsections;".

© Éditeur officiel du Québec, 2025

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

(1) where section 733.0.0.1 of the Act applies before 28 March 2023, paragraph *a* of that section is to be read without reference to subsection 8 of section 127.45 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and subsection 12 of section 127.48 of that Act and without reference to the clean technology investment tax credit and the clean hydrogen tax credit; and

(2) where section 733.0.0.1 of the Act applies before 1 January 2024, paragraph *a* of that section is to be read without reference to subsection 8 of section 127.49 of the Income Tax Act and without reference to the CTM investment tax credit.

69. (1) Section 733.1 of the Act is amended by inserting "restricted interest and financing expense," after "non-capital loss,".

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

70. (1) Sections 734 and 735 of the Act are replaced by the following sections:

"**734.** A non-capital loss, restricted interest and financing expense, farm loss, restricted farm loss or limited partnership loss is deductible, and a net capital loss may be claimed as a deduction, for a particular taxation year under any of sections 727, 728.0.5, 728.1, 729, 731, 733.0.0.1 and 737, as the case may be, only to the extent that it exceeds the aggregate of

(*a*) the amounts deducted under this Title in respect of that non-capital loss, restricted interest and financing expense, farm loss, restricted farm loss or limited partnership loss in computing taxable income or, in the case of a restricted interest and financing expense, in computing a non-capital loss, for taxation years preceding the particular taxation year;

(*b*) the amount claimed as a deduction under section 729 in respect of that net capital loss for taxation years preceding the particular taxation year; and

© Éditeur officiel du Québec, 2025

(*c*) the amounts claimed as deductions in respect of that limited partnership loss in computing taxable income for taxation years preceding the particular taxation year to the extent that section 158.15.2 denied a deduction in respect of those amounts for such a preceding taxation year.

"**735.** No amount is deductible as a non-capital loss, restricted interest and financing expense, farm loss, net capital loss, restricted farm loss or limited partnership loss under any of sections 727, 728.0.5, 728.1, 729, 731, 733.0.0.1 and 737, as the case may be, for any taxation year, as long as the corresponding deductible losses or expenses, as the case may be, for the previous years have not been deducted."

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

71. (1) Section 736.0.1 of the Act is amended by replacing the portion before subparagraph *a* of the second paragraph by the following:

"**736.0.1.** Where, at any time, a taxpayer is subject to a loss restriction event, no amount in respect of a non-capital loss, restricted interest and financing expense or farm loss for a taxation year ending before that time is deductible by the taxpayer for a taxation year ending after that time.

However, the taxpayer may deduct, for a particular taxation year ending after that time, such portion of a non-capital loss, restricted interest and financing expense or farm loss, as the case may be, incurred in a taxation year ending before that time as may reasonably be regarded as the taxpayer's loss from carrying on a business or the taxpayer's expense or loss incurred in the course of carrying on a business, as the case may be, and, where a business is carried on by the taxpayer in that taxation year, such portion of the non-capital loss as may reasonably be regarded as being attributable to an amount deductible under section 725.1.1 in computing the taxpayer's taxable income for that taxation year, if the following conditions are met:".

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events,

© Éditeur officiel du Québec, 2025

shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

72. (1) Section 739 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) "financial institution", "mark-to-market property" and "tracking property" have the meaning assigned by section 851.22.1; and".

(2) Subsection 1 applies in respect of a dividend received after 31 December 2023.

73. (1) The Act is amended by inserting the following sections after section 740:

"**740.0.1.** Subject to section 740.0.3, no deduction may be made under any of sections 738, 740 and 845, in computing the taxable income of a corporation for a taxation year, in respect of a dividend received on a share if

(*a*) the corporation is a financial institution at any time in the year; and

(*b*) the share

i. is a mark-to-market property of the corporation for the year, or

ii. would be a mark-to-market property of the corporation for the year if the share was held by the corporation at any time in the year.

"**740.0.2.** For the purposes of paragraph *b* of section 740.0.1, the following rules apply:

(*a*) a share (other than a share of a financial institution) is deemed to be a mark-to-market property of the corporation for the year if the share

i. is a tracking property of the corporation at any time in the year, or

ii. would be a tracking property of the corporation if the share was held by the corporation at any time in the year; and

(*b*) a taxable preferred share (other than a share that would be described in subparagraph i or ii of paragraph *a* if that paragraph were read without reference to "(other than a share of a financial institution)") is deemed not to be a mark-to-market property of the corporation for the year.

© Éditeur officiel du Québec, 2025

"**740.0.3.** Section 740.0.1 does not apply in respect of a dividend received by an insurance corporation in a taxation year where

(*a*) the dividend

i. is received on a share (other than a share described in subparagraph i of paragraph *a* of section 740.0.2) held by the corporation in relation to an insurance contract entered into, issued or acquired in the ordinary course of an insurance business of the corporation, or

ii. is deemed to be received by the corporation because of a designation made under section 666 by a mutual fund trust in respect of a unit of the trust that is held by the corporation in relation to an insurance contract entered into, issued or acquired in the ordinary course of an insurance business of the corporation; and

(*b*) the dividend is indicated for that purpose in the corporation's fiscal return filed under this Part for the year."

(2) Subsection 1 applies in respect of a dividend received after 31 December 2023.

74. (1) The Act is amended by inserting the following sections after section 746:

"**746.1.** An amount that, but for this section, would be a dividend received by a corporation resident in Canada on a share that it owns of the capital stock of a foreign affiliate of the corporation is deemed, for the purposes of sections 746 and 747 to 749, to be a dividend received by the corporation on a share of the capital stock of the foreign affiliate only to the extent that the amount is deemed to be such a dividend, for the purposes of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), under subsection 5 of section 113 of that Act.

However, a corporation in respect of which the first paragraph applied for a taxation year may, in computing its income for the year, deduct an amount equal to the amount that is deductible, for the purposes of the Income Tax Act, for the year under subsection 6 of section 113 of that Act.

"**746.2.** A corporation shall enclose with the fiscal return the corporation is required to file under section 1000 for a taxation year a copy of every document sent for the year to the Minister of National Revenue under subsection 7 of section 113 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in respect of a dividend received by the corporation on a share of the capital stock of a foreign affiliate."

(2) Subsection 1, where it enacts section 746.1 of the Act, applies in respect of a dividend received after 30 June 2022.

© Éditeur officiel du Québec, 2025

(3) Subsection 1, where it enacts section 746.2 of the Act, applies in respect of a dividend received after 30 June 2023.

75. (1) Section 750.2 of the Act is amended by inserting the following subparagraph after subparagraph *e* of the fourth paragraph:

"(*e*.0.1) the amounts of $12,500, $7,500 and $56,500 mentioned in section 752.0.10.0.3;".

(2) Subsection 1 applies from the taxation year 2026.

76. (1) Section 750.3 of the Act is amended

(1) by replacing "subparagraph *a* or *d*" in the first paragraph by "any of subparagraphs *a, d* and *e*.0.1";

(2) by replacing "and *e* to *g*" in the second paragraph by ", *e* and *e*.1 to *g*".

(2) Subsection 1 applies from the taxation year 2026.

77. (1) Section 752.0.10.0.2 of the Act is amended by striking out the definition of "reduction threshold".

(2) Subsection 1 applies from the taxation year 2025.

78. (1) Section 752.0.10.0.3 of the Act is amended

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

"An individual who, on the last day of a taxation year or, if the individual dies in the year, on the date of the individual's death, is resident in Québec and is 65 years of age or over may deduct from the individual's tax otherwise payable for the year under this Part an amount determined by the formula

$(A \times B) - (0.07 \times C)$.";

(2) by replacing subparagraphs *b* and *c* of the second paragraph by the following subparagraphs:

"(*b*) B is the lesser of

i. $12,500, and

ii. the amount by which the individual's eligible work income for the year that is attributable to the year exceeds $7,500; and

"(*c*) C is the amount by which the individual's income for the year exceeds $56,500.";

© Éditeur officiel du Québec, 2025

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

(2) Subsection 1 applies from the taxation year 2025.

79. (1) Section 752.0.11.1 of the Act is amended by replacing "or ova" in paragraph *x* by ", ova or embryos".

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

80. (1) Section 752.0.27 of the Act is amended

(1) by replacing subparagraphs i to iv of subparagraph *b*.0.1 of the first paragraph by the following subparagraphs:

"i. the particular amount mentioned in subparagraph i of subparagraph *b* of the second paragraph of section 752.0.10.0.3 that, with reference to section 750.2, would otherwise be applicable for such a taxation year were replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year,

"ii. the particular amount in dollars mentioned in subparagraph ii of subparagraph *b* of the second paragraph of section 752.0.10.0.3 that, with reference to section 750.2, would otherwise be applicable for the taxation year that is deemed to begin on the date of the bankruptcy were replaced, for that taxation year, by an amount equal to the amount by which the particular amount exceeds the individual's eligible work income, within the meaning of section 752.0.10.0.2, for the taxation year that is deemed to end the day before the bankruptcy, and

"iii. the particular amount in dollars mentioned in subparagraph *c* of the second paragraph of section 752.0.10.0.3 that, with reference to section 750.2, would otherwise be applicable for such a taxation year were replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year; and";

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

81. (1) The Act is amended by inserting the following section after section 752.0.27.1:

"**752.0.28.** For the purposes of section 752.0.10.0.3, where an individual has reached 65 years of age in a calendar year in which the individual became a bankrupt, the individual is deemed to have been 65 years of age throughout that year."

(2) Subsection 1 has effect from 1 January 2025.

© Éditeur officiel du Québec, 2025

82. (1) Section 776.1.5.0.1 of the Act is amended by striking out "under section 776.1.5.0.2 or 776.1.5.0.3" in paragraph *a* of the definition of "specified balance" in the first paragraph.

(2) Subsection 1 applies from the taxation year 2024.

83. (1) Section 776.1.5.0.2 of the Act is amended

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

"[(A − B)/(15 − C)] − D";

(2) by replacing the portion of the second paragraph before subparagraph *a* by the following:

"In the formula in the first paragraph and subject to section 776.1.5.0.2.1,";

(3) by replacing the portion of subparagraph *b* of the second paragraph before subparagraph i by the following:

"(*b*) B is, where the completion date in respect of an eligible amount of the individual is included in the preceding taxation year, an amount equal to zero and, in any other case, the aggregate of all amounts each of which is";

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

"(*d*) D is

i. where the completion date in respect of an eligible amount of the individual is included in the preceding taxation year, the aggregate of all amounts each of which is an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year or within 60 days after the end of that preceding year that is included in the particular participation period of the individual, and

ii. in any other case, an amount equal to zero."

(2) Subsection 1 applies from the taxation year 2024.

84. (1) The Act is amended by inserting the following sections after section 776.1.5.0.2:

"**776.1.5.0.2.1.** Where the completion date in respect of an eligible amount of an individual is after 31 December 2022 and before 1 January 2027, the second paragraph of section 776.1.5.0.2 is to be read as if

(*a*) subparagraph i of subparagraph *a* were replaced by the following subparagraph:

© Éditeur officiel du Québec, 2025

"i. an amount equal to zero where the individual died or ceased to be resident in Canada in the particular taxation year, where the completion date in respect of an eligible amount of the individual is included in the particular taxation year, or where the particular taxation year and an eligible amount of the individual are referred to in section 776.1.5.0.2.2, and";

(*b*) the portion of subparagraph *b* before subparagraph i were replaced by the following:

"(*b*) B is an amount equal to zero if the amount that is represented by A and that was determined for the preceding taxation year after the application of paragraph *a* of section 776.1.5.0.2.1 was equal to zero and, in any other case, is the aggregate of all amounts each of which is";

(*c*) "first calendar year" in subparagraph *c* were replaced by "fourth calendar year"; and

(*d*) subparagraph i of subparagraph *d* were replaced by the following subparagraph:

"i. where the preceding taxation year is the year that includes the completion date in respect of an eligible amount of the individual or is one of the three taxation years following the year that includes that date, the aggregate of all amounts each of which is an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year or within 60 days after the end of that preceding year that is included in the particular participation period of the individual, and".

"**776.1.5.0.2.2.** For the purposes of subparagraph i of subparagraph *a* of the second paragraph of section 776.1.5.0.2, enacted by paragraph *a* of section 776.1.5.0.2.1, the taxation year and an eligible amount of an individual are referred to where

(*a*) the year is the taxation year 2024 and the amount is an amount in respect of which the completion date is included in the year 2023;

(*b*) the year is the taxation year 2025 and the amount is an amount in respect of which the completion date is included in the year 2023 or 2024;

(*c*) the year is the taxation year 2026 and the amount is an amount in respect of which the completion date is included in the year 2023, 2024 or 2025;

(*d*) the year is the taxation year 2027 and the amount is an amount in respect of which the completion date is included in the year 2024, 2025 or 2026;

(*e*) the year is the taxation year 2028 and the amount is an amount in respect of which the completion date is included in the year 2025 or 2026; or

(*f*) the year is the taxation year 2029 and the amount is an amount in respect of which the completion date is included in the year 2026."

© Éditeur officiel du Québec, 2025

(2) Subsection 1 applies from the taxation year 2024.

85. (1) Sections 776.1.5.0.3 and 776.1.5.0.4 of the Act are amended by striking out "under section 776.1.5.0.2" in paragraph *a*.

(2) Subsection 1 applies from the taxation year 2024.

86. (1) Section 776.1.18.5 of the Act is amended

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

"(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.18.2 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year.";

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

87. (1) Section 776.1.18.6 of the Act is amended

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

"(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.18.2 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year.";

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

88. (1) Section 776.1.18.8 of the Act is replaced by the following section:

"**776.1.18.8.** For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a particular taxation year is considered as received by the corporation

© Éditeur officiel du Québec, 2025

(*a*) where it is deducted in respect of the expenditures made in the particular year or in a preceding taxation year, on the corporation's balance-due day for that particular year; or

(*b*) where it is deducted in respect of the expenditures made in a subsequent taxation year, on the corporation's balance-due day for that year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

89. (1) Section 776.1.18.13 of the Act is amended

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

"(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.18.6 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year.";

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

90. (1) Section 776.1.18.14 of the Act is amended

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

"(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.18.6 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year.";

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

91. (1) Section 776.1.18.16 of the Act is replaced by the following section:

"**776.1.18.16.** For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a particular taxation year is considered as received by the corporation

© Éditeur officiel du Québec, 2025

(*a*) where it is deducted in respect of an expenditure made in the particular year or in a preceding taxation year, on the corporation's balance-due day for that particular year; or

(*b*) where it is deducted in respect of an expenditure made in a subsequent taxation year, on the corporation's balance-due day for that year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

92. (1) Sections 776.1.23 and 776.1.24 of the Act are replaced by the following sections:

"**776.1.23.** For the purpose of computing the amount that a corporation may deduct under section 776.1.21 for a particular taxation year in respect of its unused portions of the tax credit for the taxation years preceding the particular year, the total of those unused portions of the tax credit that would be deductible for that particular year if no reference were made to this section and section 776.1.24 is to be reduced by the amount determined under the second paragraph where, in the particular year or a preceding taxation year, an amount relating to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, paid by the corporation to an individual for any preceding taxation year, other than an amount described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79, is

(*a*) directly or indirectly refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(*b*) obtained by a person or a partnership.

The amount to which the first paragraph refers is the amount by which the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding taxation year that would be deductible for the particular taxation year if no reference were made to this section and section 776.1.24 exceeds the total of

(*a*) the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding year that would be deductible for the particular year if, for the purposes of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79,

i. any amount referred to in the first paragraph, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is received or obtained at or before the end of the particular year, had been received or obtained in that preceding year, and

ii. any amount referred to in the first paragraph of section 776.1.24, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is paid or deemed

© Éditeur officiel du Québec, 2025

to be paid under section 776.1.25 at or before the end of the particular year, had been paid or deemed to be paid in that preceding year; and

(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.20 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year.

"**776.1.24.** For the purpose of computing the amount that a corporation may deduct under section 776.1.21 for a particular taxation year in respect of its unused portions of the tax credit for the taxation years preceding the particular year, the total of those unused portions of the tax credit that would be deductible for that particular year if no reference were made to this section and section 776.1.23 is to be increased by the amount determined under the second paragraph where, in the particular year or a preceding taxation year, an amount that relates to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, paid by the corporation to an individual for any preceding taxation year and that is described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79 or in subparagraph *a* or *b* of the first paragraph of section 776.1.23 is

(*a*) paid by the corporation, pursuant to a legal obligation, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph i or that subparagraph *a*; or

(*b*) paid by a person or a partnership, pursuant to a legal obligation, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph ii or that subparagraph *b*.

The amount to which the first paragraph refers is the amount by which the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding taxation year that would be deductible for the particular taxation year if no reference were made to this section and section 776.1.23 is exceeded by the total of

(*a*) the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding year that would be deductible for the particular year if, for the purposes of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79,

i. any amount referred to in the first paragraph, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is paid at or before the end of the particular year, had been paid in that preceding year, and

© Éditeur officiel du Québec, 2025

ii. any amount referred to in the first paragraph of section 776.1.23, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is received or obtained at or before the end of the particular year, had been received or obtained in that preceding year; and

(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.20 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

93. Section 776.1.26 of the Act is replaced by the following section:

"**776.1.26.** For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a particular taxation year is considered as received by the corporation

(*a*) where it is deducted in respect of the expenditures made in the particular year or in a preceding taxation year, on the corporation's balance-due day for that particular year; or

(*b*) where it is deducted in respect of the expenditures made in a subsequent taxation year, on the corporation's balance-due day for that year."

94. (1) Section 776.1.27 of the Act is amended by replacing the definition of "government assistance" by the following definition:

""government assistance" means assistance from a government, municipality or other public authority, whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or as any other form of assistance, except an excluded loan within the meaning of section 92.7 or a deduction under this Title in computing tax payable under this Part;".

(2) Subsection 1 applies in respect of a loan made after 31 December 2019.

95. (1) Sections 776.1.31 and 776.1.32 of the Act are replaced by the following sections:

"**776.1.31.** For the purpose of computing the amount that a corporation may deduct under section 776.1.29 for a particular taxation year in respect of its unused portions of the tax credit for the taxation years preceding the particular year, the total of those unused portions of the tax credit that would be deductible for that particular year if no reference were made to this section and section 776.1.32 is to be reduced by the amount determined under the second paragraph where, in the particular year or a preceding taxation year, an amount relating to wages included in computing the qualified wages paid

© Éditeur officiel du Québec, 2025

by the corporation to an individual for any preceding taxation year, other than an amount described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in section 776.1.27, is

(*a*) directly or indirectly refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(*b*) obtained by a person or a partnership.

The amount to which the first paragraph refers is the amount by which the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding taxation year that would be deductible for the particular taxation year if no reference were made to this section and section 776.1.32 exceeds the total of

(*a*) the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding year that would be deductible for the particular year if, for the purposes of paragraph *b* of the definition of "qualified wages" in section 776.1.27,

i. any amount referred to in the first paragraph, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is received or obtained at or before the end of the particular year, had been received or obtained in that preceding year, and

ii. any amount referred to in the first paragraph of section 776.1.32, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is paid or deemed to be paid under section 776.1.33 at or before the end of the particular year, had been paid or deemed to be paid in that preceding year; and

(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.24 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year.

"**776.1.32.** For the purpose of computing the amount that a corporation may deduct under section 776.1.29 for a particular taxation year in respect of its unused portions of the tax credit for the taxation years preceding the particular year, the total of those unused portions of the tax credit that would be deductible for that particular year if no reference were made to this section and section 776.1.31 is to be increased by the amount determined under the second paragraph where, in the particular year or a preceding taxation year, an amount that relates to wages included in computing the qualified wages paid by the corporation to an individual for any preceding taxation year and that is described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in section 776.1.27 or in subparagraph *a* or *b* of the first paragraph of section 776.1.31 is

© Éditeur officiel du Québec, 2025

(*a*) paid by the corporation, pursuant to a legal obligation, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph i or that subparagraph *a*; or

(*b*) paid by a person or a partnership, pursuant to a legal obligation, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph ii or that subparagraph *b*.

The amount to which the first paragraph refers is the amount by which the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding taxation year that would be deductible for the particular taxation year if no reference were made to this section and section 776.1.31 is exceeded by the total of

(*a*) the aggregate of all amounts each of which is the unused portion of the tax credit of the corporation for a preceding year that would be deductible for the particular year if, for the purposes of paragraph *b* of the definition of "qualified wages" in section 776.1.27,

i. any amount referred to in the first paragraph, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is paid at or before the end of the particular year, had been paid in that preceding year, and

ii. any amount referred to in the first paragraph of section 776.1.31, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding taxation year, that is received or obtained at or before the end of the particular year, had been received or obtained in that preceding year; and

(*b*) the amount by which the aggregate of all amounts each of which is the tax that the corporation is required to pay to the Minister under section 1129.27.24 for the particular year or any of the 20 preceding taxation years exceeds the tax that the corporation would be required to so pay for the particular year if the circumstances described in the first paragraph of that section for each of those preceding years had occurred in the particular year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

96. Section 776.1.34 of the Act is replaced by the following section:

"**776.1.34.** For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a particular taxation year is considered as received by the corporation

(*a*) where it is deducted in respect of the expenditures made in the particular year or in a preceding taxation year, on the corporation's balance-due day for that particular year; or

© Éditeur officiel du Québec, 2025

(*b*) where it is deducted in respect of the expenditures made in a subsequent taxation year, on the corporation's balance-due day for that year."

97. (1) The Act is amended by inserting the following section after section 776.1.41:

"**776.1.42.** For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a particular taxation year is considered as received by the corporation

(*a*) where it is deducted in respect of the amounts paid in the particular year or in a preceding taxation year, on the corporation's balance-due day for that particular year; or

(*b*) where it is deducted in respect of the amounts paid in a subsequent taxation year, on the corporation's balance-due day for that year."

(2) Subsection 1 applies in respect of an eligible investment made after 31 December 2020.

98. (1) Section 797 of the Act is replaced by the following section:

"**797.** A savings and credit union (in this Title referred to as a "credit union") means a corporation, association or federation that is incorporated or organized as a savings and credit union, financial services cooperative or cooperative credit society and that meets any of the following conditions:

(*a*) it is a federal credit union or a provider of financial services that is organized on cooperative principles and incorporated by or under a law of Québec or of another province;

(*b*) all or substantially all of its members having full voting rights are corporations, associations or federations each of which meets the following conditions:

i. it is incorporated as a savings and credit union, financial services cooperative or cooperative credit society and is either described in paragraph *a* or all or substantially all of its members are savings and credit unions, cooperatives or a combination of savings and credit unions and cooperatives,

ii. it is incorporated, organized or registered under, or governed by a law of Québec, Canada or another province with respect to cooperatives,

iii. it is incorporated or organized for charitable purposes, or

iv. no part of its income may be distributed to, or be available for the benefit of, any of its shareholders or members; or

© Éditeur officiel du Québec, 2025

(*c*) the corporation, association or federation would meet the condition set out in paragraph *b* if all the members, other than individuals, having full voting rights in each savings and credit union that is a member of that corporation, association or federation were members having full voting rights in the corporation, association or federation."

(2) Subsection 1 has effect from 1 January 2016.

99. (1) Section 798 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) a registered retirement savings plan, a registered retirement income fund, a tax-free savings account, a first home savings account or a registered education savings plan, the annuitant, holder or subscriber under which is a person described in paragraph *a*."

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

100. (1) Section 832.3 of the Act is amended by replacing "87.4" in subparagraph *g* of the second paragraph by "87.5".

(2) Subsection 1 has effect from 20 June 2024.

101. (1) Section 890.11 of the Act is replaced by the following section:

"**890.11.** A taxpayer shall also include in computing income for a taxation year the aggregate of all amounts each of which is an amount received by the taxpayer in the year in the course of carrying on a business out of or under a retirement compensation arrangement to which the taxpayer, another person who carried on a business that was acquired by the taxpayer, or any person with whom the taxpayer or that other person does not deal at arm's length, has contributed an amount that was deductible under section 139.1 in computing the contributor's income for a taxation year, including any amount received by the taxpayer in the year, in the course of carrying on a business, in relation to such a compensation arrangement, under subsection 3 of section 207.71 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.))."

(2) Subsection 1 applies from the taxation year 2024.

102. (1) Section 905.0.3 of the Act is amended by replacing the portion of paragraph *c* of the definition of "qualifying person" in the first paragraph before subparagraph ii by the following:

"(*c*) an individual who is a qualifying family member in relation to the beneficiary if

i. at or before that time, the beneficiary has reached 18 years of age and, other than for the purposes of subparagraph *b*.1 of the first paragraph of section 905.0.6, is not a beneficiary under a disability savings plan,".

© Éditeur officiel du Québec, 2025

(2) Subsection 1 has effect from 20 June 2024.

103. (1) Section 905.0.3.1 of the Act is amended by inserting ", or who was a successor holder because of subparagraph *b*.1 of the first paragraph of section 905.0.6," after "905.0.3" in the portion before paragraph *a*.

(2) Subsection 1 has effect from 20 June 2024.

104. (1) Section 905.0.3.2 of the Act is amended by inserting "or was a successor holder because of subparagraph *b*.1 of the first paragraph of section 905.0.6," after "that definition," in the portion before paragraph *a*.

(2) Subsection 1 has effect from 20 June 2024.

105. (1) Section 905.0.3.3 of the Act is amended by inserting ", or who was a successor holder because of subparagraph *b*.1 of the first paragraph of section 905.0.6," after "905.0.3".

(2) Subsection 1 has effect from 20 June 2024.

106. (1) Section 905.0.3.4 of the Act is replaced by the following section:

"**905.0.3.4.** If, after reasonable inquiry, an issuer of a disability savings plan is of the opinion that an individual's contractual competence to enter into a disability savings plan is in doubt, no judicial recourse may be exercised against the issuer for

(*a*) entering into a disability savings plan, under which the individual is the beneficiary, with a qualifying family member who was a qualifying person in relation to the beneficiary at the time the plan (or another registered disability savings plan of the beneficiary) was entered into solely because of the application of paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3; or

(*b*) allowing a qualifying family member to acquire rights as a successor of the holder of the plan under subparagraph *b*.1 of the first paragraph of section 905.0.6."

(2) Subsection 1 has effect from 20 June 2024.

107. (1) Section 905.0.6 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph iv of subparagraph *b* by the following subparagraph:

"iv. a qualifying person (other than a person described in paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3) in relation to the beneficiary under the plan at the time the rights are acquired, or";

© Éditeur officiel du Québec, 2025

(2) by inserting the following subparagraph after subparagraph *b*:

"(*b*.1) before 1 January 2027, as a consequence of the death of a qualifying family member who was the remaining holder of the plan immediately before death, the plan may allow one qualifying family member in respect of whom the conditions set out in paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3 are met to acquire rights as a successor of the holder of the plan;";

(3) by replacing the portion of subparagraph *f* before subparagraph i in the French text by the following:

"*f*) le régime interdit que des cotisations y soient versées, à un moment quelconque, dans l'une des circonstances suivantes :".

(2) Paragraphs 1 and 2 of subsection 1 have effect from 20 June 2024.

108. (1) Section 905.0.21 of the Act is amended by inserting "or who was a successor holder because of subparagraph *b*.1 of the first paragraph of section 905.0.6," after "905.0.3," in the portion of subparagraph *e* of the first paragraph before subparagraph i.

(2) Subsection 1 has effect from 20 June 2024.

109. (1) Section 930 of the Act is replaced by the following section:

"**930.** An individual and the legal representative of a deceased person who was an annuitant under a registered retirement savings plan may jointly designate in the prescribed form filed with the Minister that all or a portion of an amount paid out of or under the plan and paid at a particular time to the legal representative is deemed to have been received, at that time, by the individual as a benefit that is a refund of premiums, and not to have been paid to the legal representative, if

(*a*) a payment not less than the designated amount is made from the succession of the deceased person to the individual and that individual is entitled to receive the payment

i. as a beneficiary, within the meaning of the second paragraph of section 646, under the succession, or

ii. under a decree, order or judgment of a competent tribunal or under a written agreement, relating to the rights of a spouse in respect of property as a result of marriage; and

(*b*) the designated amount would have been a refund of premiums if it had been paid to the individual directly from the registered retirement savings plan."

© Éditeur officiel du Québec, 2025

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

110. (1) Section 935.1 of the Act is amended, in the first paragraph,

(1) by replacing "$35,000" in paragraph *h* of the definition of "regular eligible amount" and in paragraph *g* of the definition of "supplemental eligible amount" by "$60,000";

(2) by replacing paragraph *b* of the definition of "excluded premium" by the following paragraph:

"(*b*) was an amount transferred directly from a first home savings account, registered retirement savings plan, registered pension plan, registered retirement income fund or deferred profit sharing plan;".

(2) Paragraph 1 of subsection 1 applies from the taxation year 2024 in respect of an amount received after 16 April 2024.

(3) Paragraph 2 of subsection 1 has effect from 28 November 2023.

111. (1) Section 935.4 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* by the following:

"In the formula in the first paragraph and subject to section 935.4.1,".

(2) Subsection 1 applies from the taxation year 2024.

112. (1) The Act is amended by inserting the following sections after section 935.4:

"**935.4.1.** Where the completion date in respect of an eligible amount received by an individual is after 31 December 2022 and before 1 January 2027, the second paragraph of section 935.4 is to be read as if

(*a*) subparagraph i of subparagraph *a* were replaced by the following subparagraph:

"i. an amount equal to zero where the individual died or ceased to be resident in Canada in the particular year, where the completion date in respect of an eligible amount received by the individual is included in the particular year, or where the particular year and an eligible amount received by the individual are referred to in section 935.4.2, and";

(*b*) subparagraph i of subparagraph *b* were replaced by the following subparagraph:

"i. an amount equal to zero if the amount that is represented by A and that was determined for the preceding taxation year after the application of paragraph *a* of section 935.4.1 was equal to zero, and";

© Éditeur officiel du Québec, 2025

(*c*) "first calendar year" in subparagraph ii of subparagraph *d* were replaced by "fourth calendar year"; and

(*d*) subparagraph ii of subparagraph *e* were replaced by the following subparagraph:

"ii. if the preceding taxation year is the year that includes the completion date in respect of an eligible amount received by the individual or is one of the three taxation years following the year that includes that date, the aggregate of all amounts each of which is designated under section 935.3 by the individual for the particular year or a preceding taxation year included in the particular participation period, and".

"**935.4.2.** For the purposes of subparagraph i of subparagraph *a* of the second paragraph of section 935.4, enacted by paragraph *a* of section 935.4.1, the taxation year and an eligible amount received by an individual are referred to where

(*a*) the year is the taxation year 2024 and the amount is an amount in respect of which the completion date is included in the year 2023;

(*b*) the year is the taxation year 2025 and the amount is an amount in respect of which the completion date is included in the year 2023 or 2024;

(*c*) the year is the taxation year 2026 and the amount is an amount in respect of which the completion date is included in the year 2023, 2024 or 2025;

(*d*) the year is the taxation year 2027 and the amount is an amount in respect of which the completion date is included in the year 2024, 2025 or 2026;

(*e*) the year is the taxation year 2028 and the amount is an amount in respect of which the completion date is included in the year 2025 or 2026; or

(*f*) the year is the taxation year 2029 and the amount is an amount in respect of which the completion date is included in the year 2026."

(2) Subsection 1 applies from the taxation year 2024.

113. (1) Section 935.12 of the Act is amended by replacing paragraph *c* of the definition of "excluded premium" in the first paragraph by the following paragraph:

"(*c*) was an amount transferred directly from a first home savings account, registered retirement savings plan, registered pension plan, registered retirement income fund or deferred profit sharing plan; or".

(2) Subsection 1 has effect from 28 November 2023.

© Éditeur officiel du Québec, 2025

114. (1) Section 935.30 of the Act is amended, in the first paragraph,

(1) by replacing "du particulier" in the definition of "bénéficiaire" in the French text by "d'un particulier";

(2) by replacing the definition of "survivor" by the following definition:

""survivor" of a holder means an individual who is, immediately before the holder's death, the holder's spouse."

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

115. (1) The Act is amended by inserting the following section after section 935.34:

"**935.34.1.** An amount that is credited or added to a deposit that is a first home savings account as interest or other income in respect of the account is deemed not to be received by the holder of the account or any other person solely because of that crediting or adding."

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

116. (1) Section 935.38 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) where the transfer is not made to another first home savings account of the holder of the transferor account, the amount does not exceed the amount by which the total fair market value, immediately before the particular time, of all property held as part of a first home savings account under which the last holder of the transferor account is the last holder exceeds the excess FHSA amount, within the meaning assigned by subsection 1 of section 207.01 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), of the last holder of the transferor account immediately before the particular time."

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

117. (1) Section 935.43 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) the survivor is a qualifying individual at that time and

i. no contributions or transfers are made to the first home savings account by the survivor after that time,

ii. no qualifying withdrawals are made from the first home savings account after that time, and

© Éditeur officiel du Québec, 2025

iii. the balance of the first home savings account is transferred to a registered retirement savings plan or a registered retirement income fund of the survivor, or distributed to the survivor in accordance with section 935.44, by the end of the calendar year following the year of death; or

"(*b*) the survivor is not a qualifying individual at that time, in which case the balance of the first home savings account is to be transferred to a first home savings account, a registered retirement savings plan or a registered retirement income fund of the survivor, or distributed to the survivor in accordance with section 935.44, by the end of the calendar year following the year of death."

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

118. (1) Section 935.45 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) if a payment is made from the succession to a first home savings account, a registered retirement savings plan or a registered retirement income fund of the survivor, the payment is deemed to be a transfer from the account to the extent that it is so designated jointly by the legal representative and the survivor in the prescribed form filed with the Minister;".

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

119. (1) Section 935.47 of the Act is amended by replacing paragraphs *a* to *c* by the following paragraphs:

"(*a*) sections 935.31 and 935.34.1 do not apply in respect of that arrangement after the particular time;

"(*b*) if the taxpayer who was the last holder under the arrangement immediately before it ceased to be a first home savings account is not deceased at the particular time, an amount equal to the fair market value of all the property of the arrangement, determined at that time, is deemed for the purposes of section 935.37 to be received at that time by the taxpayer out of the first home savings account;

"(*c*) if the last holder is deceased at the particular time, the proportion of the fair market value of all the property of the arrangement that a beneficiary is entitled to, determined at the particular time, is deemed for the purposes of section 935.44 to be an amount distributed at that time from the first home savings account to the beneficiary;

"(*d*) if the arrangement governs a trust,

i. the trust is deemed to have disposed, immediately before the particular time, of each property held by the trust for proceeds equal to the property's fair market value immediately before the particular time,

© Éditeur officiel du Québec, 2025

ii. the trust is deemed to have acquired, at the particular time, each such property at a cost equal to that fair market value,

iii. the trust's last taxation year that began before the particular time is deemed to have ended immediately before the particular time, and

iv. a taxation year of the trust is deemed to begin at the particular time; and

"(*e*) if the arrangement is a deposit or contract,

i. the arrangement is deemed to have been disposed of immediately before the particular time for proceeds equal to its fair market value immediately before the particular time,

ii. if the arrangement is an annuity contract, the contract is deemed to be a separate annuity contract issued and effected at the particular time otherwise than pursuant to or as a first home savings account, and

iii. each person who has a right in the separate annuity contract or deposit, as the case may be, at the particular time is deemed to acquire the right at the particular time at a cost equal to its fair market value at the particular time."

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

120. (1) Section 965.0.17.2 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(*b*) the contract does not permit premiums to be paid at or after that time, except

i. a premium paid at that time out of or under the plan to purchase the contract, or

ii. a premium paid after that time to acquire additional benefits consequential to proceedings commenced under the Bankruptcy and Insolvency Act (R.S.C. 1985, c. B-3) or the Companies' Creditors Arrangement Act (R.S.C. 1985, c. C-36);".

(2) Subsection 1 has effect from 1 January 2018.

121. (1) Section 1000 of the Act is amended by adding the following paragraph at the end of subsection 2.2:

"(*t*) an eligible trust, within the meaning of section 796.1."

(2) Subsection 1 applies to a taxation year that ends after 30 December 2023.

© Éditeur officiel du Québec, 2025

122. (1) Section 1010 of the Act is amended by inserting the following paragraphs after paragraph *a*.3 of subsection 2:

"(*a*.4) within three years after the day on which the prescribed form containing prescribed information provided for in section 158.15.5 is filed or, in the case of a taxpayer referred to in paragraph *a*.0.1, within four years after that day, if the prescribed form is not filed in the manner and within the time specified;

"(*a*.5) within six years after the day referred to in paragraph *a* if the taxpayer has, in the taxation year concerned, disposed of the shares of the capital stock of a corporation resident in Canada and has made, in respect of the disposition, an election referred to in subparagraph *h* of the first paragraph of section 517.5.13;

"(*a*.6) within 13 years after the day referred to in paragraph *a* if the taxpayer has, in the taxation year concerned, disposed of the shares of the capital stock of a corporation resident in Canada and has made, in respect of the disposition, an election referred to in subparagraph *i* of the first paragraph of section 517.5.14;

"(*a*.7) within six years after the day referred to in paragraph *a* or, in the case of a taxpayer referred to in paragraph *a*.0.1, within seven years after that day, if

i. the taxpayer, or a partnership of which the taxpayer is a member, has failed to file for the taxation year concerned the prescribed form in the manner and within the time specified in section 1079.8.15.10 or to report on the prescribed form the information required in respect of a designated foreign property, within the meaning of section 1079.8.15.8, held by the taxpayer at any time in the year, and

ii. the taxpayer has failed to report, in the taxpayer's fiscal return for the taxation year concerned, an amount in respect of a designated foreign property the taxpayer is required to include in computing income for the year; or".

(2) Subsection 1, where it enacts paragraph *a*.4 of subsection 2 of section 1010 of the Act, applies to a taxation year that begins after 30 September 2023.

(3) Subsection 1, where it enacts paragraphs *a*.5 and *a*.6 of subsection 2 of section 1010 of the Act, has effect from 1 January 2024.

123. (1) Section 1011 of the Act is amended by replacing "*a*.3" in the portion before paragraph *a* by "*a*.7".

(2) Subsection 1, where it adds, in the portion of section 1011 of the Act before paragraph *a*, a reference to paragraph *a*.4 of subsection 2 of section 1010 of the Act, applies to a taxation year that begins after 30 September 2023.

(3) Subsection 1, where it adds, in the portion of section 1011 of the Act before paragraph *a*, a reference to paragraphs *a*.5 and *a*.6 of subsection 2 of section 1010 of the Act, has effect from 1 January 2024.

© Éditeur officiel du Québec, 2025

124. (1) Section 1014 of the Act is amended by replacing "*a*.3" in the second paragraph by "*a*.7".

(2) Subsection 1, where it adds, in the second paragraph of section 1014 of the Act, a reference to paragraph *a*.4 of subsection 2 of section 1010 of the Act, applies to a taxation year that begins after 30 September 2023.

(3) Subsection 1, where it adds, in the second paragraph of section 1014 of the Act, a reference to paragraphs *a*.5 and *a*.6 of subsection 2 of section 1010 of the Act, has effect from 1 January 2024.

125. (1) Section 1015 of the Act is amended, in the second paragraph,

(1) by inserting the following subparagraph after subparagraph *e*.0.1:

"(*e*.0.2) an amount described in paragraph *c*.2 of section 311;";

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

"(*w*) a payment out of or under a first home savings account, if the amount is required in accordance with Title IV.4 of Book VII to be included in computing a taxpayer's income."

(2) Paragraph 1 of subsection 1 has effect from 1 April 2019.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2023.

126. (1) Section 1029.6.0.0.1 of the Act is amended by replacing the definitions of "government assistance" and "non-government assistance" in the first paragraph by the following definitions:

""government assistance" means assistance from a government, municipality or other public authority, whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or as any other form of assistance, except an excluded loan within the meaning of section 92.7;

""non-government assistance" means an amount (other than an amount from a government, municipality or other public authority) that would be included in computing a taxpayer's income because of paragraph *w* of section 87, if that paragraph were read without reference to its subparagraphs i to iii and v;".

(2) Subsection 1, where it replaces the definition of "government assistance" in the first paragraph of section 1029.6.0.0.1 of the Act, applies in respect of a loan made after 31 December 2019.

(3) Subsection 1, where it replaces the definition of "non-government assistance" in the first paragraph of section 1029.6.0.0.1 of the Act, has effect from 20 June 2024.

© Éditeur officiel du Québec, 2025

127. (1) Section 1029.8.36.0.3.88 of the Act is amended by replacing "2024" in the definition of "eligibility period" in the first paragraph and in subparagraph *a* of the second paragraph by "2025".

(2) Subsection 1 has effect from 25 March 2025.

128. (1) Section 1029.8.36.0.3.102 of the Act is amended by replacing "2027" in the portion before paragraph *a* by "2028".

(2) Subsection 1 has effect from 25 March 2025.

129. (1) Section 1029.8.36.0.3.103 of the Act is amended by replacing "2027" in the portion before subparagraph *a* of the first paragraph by "2028".

(2) Subsection 1 has effect from 25 March 2025.

130. (1) Section 1029.8.36.0.3.104 of the Act is amended by replacing "2027" in the portion before subparagraph *a* of the first paragraph by "2028".

(2) Subsection 1 has effect from 25 March 2025.

131. (1) Section 1029.8.50 of the Act is amended

(1) by striking out "the Unemployment Insurance Act (R.S.C. 1985, c. U-1) or" in the portion before the formula in the first paragraph;

(2) by striking out "Part VII of the Unemployment Insurance Act or" in subparagraph *a* of the second paragraph.

(2) Subsection 1 has effect from 20 June 2024.

132. (1) Section 1029.8.67 of the Act is amended by replacing "16 years" in the definition of "eligible child" by "14 years".

(2) Subsection 1 applies from the taxation year 2026.

133. (1) The Act is amended by inserting the following section after section 1034.0.0.3:

"**1034.0.0.3.1.** Where a particular taxpayer has made, with another taxpayer referred to in section 517.5.13 or 517.5.14, a joint election in respect of a disposition of shares of the capital stock of a corporation resident in Canada, under subparagraph i of paragraph *h* of subsection 2.31 of section 84.1 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) or subparagraph i of paragraph *i* of subsection 2.32 of that section 84.1, the particular taxpayer and the other taxpayer are solidarily liable for the tax payable by the particular taxpayer under this Part to the extent that that tax payable is greater than it would have been if the conditions of section 517.5.13 or 517.5.14, as applicable, had been satisfied in respect of the disposition."

© Éditeur officiel du Québec, 2025

(2) Subsection 1 has effect from 1 January 2024.

134. (1) Section 1034.1 of the Act is amended by striking out subsection 2.0.2.

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

135. (1) Section 1051 of the Act is amended by inserting the following subparagraphs after subparagraph *d*.1 of the second paragraph:

"(*d*.2) within the three years or four years, as the case may be, following the day on which the prescribed form containing prescribed information provided for in section 158.15.5 is filed, where paragraph *a*.4 of subsection 2 of section 1010 applies;

"(*d*.3) within the six years following the end of the taxation year concerned, where paragraph *a*.5 of subsection 2 of section 1010 applies;

"(*d*.4) within the 13 years following the end of the taxation year concerned, where paragraph *a*.6 of subsection 2 of section 1010 applies;

"(*d*.5) within the six years or seven years, as the case may be, following the end of the taxation year concerned, where paragraph *a*.7 of subsection 2 of section 1010 applies; or".

(2) Subsection 1, where it enacts subparagraph *d*.2 of the second paragraph of section 1051 of the Act, applies to a taxation year that begins after 30 September 2023.

(3) Subsection 1, where it enacts subparagraphs *d*.3 and *d*.4 of the second paragraph of section 1051 of the Act, has effect from 1 January 2024.

136. (1) Section 1055.1.3 of the Act is amended by striking out "the Unemployment Insurance Act (R.S.C. 1985, c. U-1)" in the first paragraph.

(2) Subsection 1 has effect from 20 June 2024.

137. The Act is amended by inserting the following Book after section 1079.8.15.7:

"**BOOK X.2.2**

"REPORTING FOREIGN PROPERTY

"**TITLE I**

"INTERPRETATION

"**1079.8.15.8.** In this Book,

© Éditeur officiel du Québec, 2025

"designated foreign property" of a person or a partnership means, subject to the second paragraph, any property of the person or partnership that is

(*a*) funds or incorporeal property situated, deposited or held outside Canada;

(*b*) corporeal property situated outside Canada;

(*c*) a share of the capital stock of a corporation not resident in Canada;

(*d*) an interest in a trust not resident in Canada;

(*e*) an interest in a partnership that owns or holds designated foreign property;

(*f*) an interest in, or right with respect to, an entity not resident in Canada;

(*g*) indebtedness owed by a person not resident in Canada;

(*h*) a right in a property (other than a property owned by a corporation or trust that is not the person) that is designated foreign property, or a right to such property, under a contract either immediately or in the future and either absolutely or contingently; or

(*i*) property that, under the terms or conditions thereof or any agreement relating thereto, is convertible into, is exchangeable for or confers a right to acquire, designated foreign property;

"designated member" of a partnership for a fiscal period means a person that is a member of the partnership and that either is not resident in Canada or is referred to in any of subparagraphs i to vii of paragraph *a* of the definition of "designated Québec entity";

"designated Québec entity" for a taxation year or a fiscal period means, as the case may be,

(*a*) a taxpayer that, in a taxation year, is either an individual resident in Québec or a corporation resident in Canada that has an establishment in Québec, and is not

i. a mutual fund corporation,

ii. an investment corporation owned by persons not resident in Canada,

iii. a person (including a trust) all of whose taxable income for the year is exempt from tax under Part I,

iv. a mutual fund trust,

v. a trust described in any of subparagraphs *a* to *d* of the third paragraph of section 647,

© Éditeur officiel du Québec, 2025

vi. a corporation or trust that is a registered investment, within the meaning of subsection 1 of section 204.4 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), or

vii. a trust in which all the beneficial interests are held by one or more persons described in subparagraphs i to vi; or

(*b*) a partnership in respect of which the aggregate of all amounts, each of which is any of its designated members' share of the partnership's income or loss for the fiscal period, is less than 90% of that income or loss;

"exempt foreign trust" means

(*a*) a trust governed by a foreign retirement arrangement;

(*b*) a trust that meets the following conditions:

i. the trust is resident in a country whose laws provide for an income tax,

ii. the laws referred to in subparagraph i exempt the trust from payment of that tax to that country's government,

iii. either the trust is established principally as part of one or more plans or funds that are superannuation, pension or retirement funds or plans, or that are established to provide benefits in respect of the employees, or the trust's main purpose is to administer or provide benefits under one or more of those funds or plans, and

iv. the trust is either administered primarily for the benefit of individuals who are not resident in Canada or governed by a profit sharing plan; or

(*c*) a trust that meets the following conditions:

i. the trust is resident in Australia or New Zealand, as the case may be, for the purposes of the laws of those countries that provide for an income tax,

ii. the trust qualifies for a reduced rate of income tax under the laws of its country of residence referred to in subparagraph i,

iii. the trust is established principally for the purpose of administering or providing benefits under a superannuation, pension or retirement fund or plan, and

iv. the trust is maintained primarily for the benefit of individuals who are resident in Australia or New Zealand, as the case may be.

© Éditeur officiel du Québec, 2025

None of the following property of a person or partnership is a designated foreign property of the person or partnership:

(*a*) property that is used or held exclusively in the course of carrying on a business that would be an eligible business of the person or partnership if the person or partnership were a corporation resident in Canada;

(*b*) a share of the capital stock or indebtedness of a corporation not resident in Canada that is a foreign affiliate of the person or partnership for the purposes of section 233.4 of the Income Tax Act;

(*c*) an interest in, or indebtedness of, a trust not resident in Canada that is a foreign affiliate of the person or partnership for the purposes of section 233.4 of the Income Tax Act;

(*d*) an interest in a trust not resident in Canada that was not acquired for consideration by either the person or partnership or a person related to the person or partnership;

(*e*) an interest in an exempt foreign trust;

(*f*) an interest in a partnership that is either a designated Québec entity or a specified Canadian entity within the meaning of subsection 1 of section 233.3 of the Income Tax Act;

(*g*) a right with respect to, or indebtedness of, an authorized foreign bank that is issued by, and payable or otherwise enforceable at, a branch in Canada;

(*h*) personal-use property of the person or partnership; and

(*i*) a right in a property that is described in any of subparagraphs *a* to *h*.

For the purposes of paragraph *b* of the definition of "designated Québec entity" in the first paragraph, a partnership's income for a fiscal period is deemed to be equal to $1,000,000 where its income and loss are nil.

"**1079.8.15.9.** For the purposes of this Book, the following rules apply where a particular person is a member, or is deemed because of the application of this section to be a member, of a partnership (in this section referred to as the "interposed partnership") at the end of a fiscal period of the interposed partnership (in this section referred to as the "interposed fiscal period") and the interposed partnership is itself a member of a given partnership at the end of the given partnership's given fiscal period that ends in the interposed fiscal period:

(*a*) the particular person is deemed to be a member of the given partnership at the end of the given fiscal period; and

© Éditeur officiel du Québec, 2025

(*b*) the agreed proportion in respect of the particular person for the given partnership's given fiscal period is deemed to be equal to the product obtained by multiplying the agreed proportion in respect of the particular person for the interposed partnership's interposed fiscal period by the agreed proportion in respect of the interposed partnership for the given partnership's given fiscal period.

"**TITLE II**

"REPORTING

"**1079.8.15.10.** Where, at a particular time when a designated Québec entity is, for the taxation year or fiscal period that includes that time, resident in Canada, the aggregate of all amounts each of which is the cost amount to the entity of a designated foreign property of the entity exceeds $100,000, the entity must file with the Minister, for the year or fiscal period, a return in the prescribed form containing prescribed information on or before the day that is

(*a*) where the entity is a partnership, the day on or before which an information return is required to be filed in respect of the fiscal period under section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) or would be required to be so filed if that section applied to the entity; and

(*b*) in any other case, the entity's filing-due date for the year.

"**TITLE III**

"PENALTIES

"**1079.8.15.11.** Every person or partnership who, knowingly or under circumstances amounting to gross negligence, fails to file the return the person or partnership is required to file under section 1079.8.15.10, in the manner and within the time specified in that section, incurs a penalty of up to $12,000, subject to the third paragraph, comprising a penalty of $500 for each month or part of a month the failure continues.

Every person or partnership who, knowingly or under circumstances amounting to gross negligence, fails to comply with a demand made under section 39 of the Tax Administration Act (chapter A-6.002) to file the return the person or partnership is required to file under section 1079.8.15.10 incurs, if the first paragraph does not apply and subject to the third paragraph, a penalty of $1,000 for each month or part of a month the failure continues, from the month in which the demand was sent to the person or partnership, up to $24,000.

The penalty incurred by the person or partnership under the first paragraph of section 59 of the Tax Administration Act must be subtracted from the penalty incurred under the first or second paragraph.

© Éditeur officiel du Québec, 2025

"**1079.8.15.12.** A person or partnership who incurs a penalty referred to in section 1079.8.15.11 and whose failure to file the return the person or partnership is required to file under section 1079.8.15.10 for a particular taxation year or fiscal period or to comply with a demand made under section 39 of the Tax Administration Act (chapter A-6.002) to file such a return continues for more than 24 months incurs, in addition to that penalty, but subject to the second paragraph, a penalty equal to 5% of the greatest of all amounts each of which is the total of the cost amounts to the person or partnership at any time in the year or fiscal period of the designated foreign property of the person or partnership.

The total of the penalties incurred by the person or partnership under section 1079.8.15.11 and section 59 of the Tax Administration Act must be subtracted from the penalty incurred under the first paragraph.

"**1079.8.15.13.** Every person or partnership who, knowingly or under circumstances amounting to gross negligence makes or participates in, assents to or acquiesces in, the making of a false statement or omission in the return the person or partnership is required to file under section 1079.8.15.10 for a taxation year or fiscal period incurs a penalty equal to the greater of $24,000 and 5% of the greatest of all amounts each of which is the total of the cost amounts to the person or partnership at any time in the year or fiscal period of the designated foreign property of the person or partnership.

"**1079.8.15.14.** For the purposes of this Title, an act or omission of a member of a partnership in respect of a return the partnership is required to file under section 1079.8.15.10 is deemed to be an act or omission of the partnership in respect of the return.

"**1079.8.15.15.** Where a partnership incurs a penalty under any of sections 1079.8.15.11 to 1079.8.15.13, sections 1005 to 1014, 1034 to 1034.0.2, 1035 to 1044.0.2 and 1051 to 1055.1 apply, with the necessary modifications, in respect of the penalty as if the partnership were a corporation."

138. (1) The Act is amended by inserting the following before section 1079.9:

"**CHAPTER I**

"INTERPRETATION AND GENERAL RULES

"**1079.8.43.** This Title contains the general anti-avoidance rule, the object of which, for the purposes of this Act, is to

(*a*) deny the tax benefit derived from avoidance transactions that result directly or indirectly in a misuse of the provisions of one or more of the texts mentioned in subparagraph *a* of the first paragraph of section 1079.12 or an abuse of those provisions read as a whole, while not preventing taxpayers from obtaining tax benefits contemplated by Parliament; and

© Éditeur officiel du Québec, 2025

(*b*) strike a balance between the Government's responsibility to protect the tax base and the fairness of the tax system and taxpayers' need for certainty in planning their affairs."

(2) Subsection 1 has effect from 20 June 2024.

139. (1) The Act is amended by inserting the following after section 1079.9.1:

"**CHAPTER II**

"GENERAL ANTI-AVOIDANCE RULE".

(2) Subsection 1 has effect from 20 June 2024.

140. (1) Section 1079.11 of the Act is replaced by the following section:

"**1079.11.** An avoidance transaction is any transaction that, but for this Title, would result, directly or indirectly, in a tax benefit or that is part of a series of transactions, which series, but for this Title, would result, directly or indirectly, in a tax benefit if, in either case, it may reasonably be considered that one of the main purposes for undertaking or arranging the transaction is one of the following purposes or a combination of them:

(*a*) the obtainment of a tax benefit;

(*b*) the reduction, avoidance or deferral of tax or of another amount payable as tax or in respect of tax under an Act of Canada or of a province, other than this Act;

(*c*) the increase of a refund of tax or of another amount as tax or in respect of tax under an Act of Canada or of a province, other than this Act; and

(*d*) the reduction, increase or preservation of an amount that could at a subsequent time

i. be relevant for the purpose of computing an amount referred to in paragraph *b* or *c*, and

ii. result in any of the effects described in paragraph *b* or *c*."

(2) Subsection 1 applies in respect of a transaction that occurs after 31 December 2023.

(3) In addition, where section 1079.11 of the Act applies in respect of a transaction that occurs either before 7 April 2022, where a determination is made in accordance with section 1006.1 of the Act after 6 April 2022 in relation to the transaction, or after 6 April 2022 and before 1 January 2024, the second paragraph of that section is to be read as if the following subparagraph were added at the end:

© Éditeur officiel du Québec, 2025

"(*d*) the reduction, increase or preservation of an amount that could at a subsequent time

i. be relevant for the purpose of computing an amount referred to in subparagraph *b* or *c*, and

ii. result in any of the effects described in subparagraph *b* or *c*."

141. (1) Section 1079.12 of the Act is amended by adding the following paragraphs at the end:

"The fact that an avoidance transaction carried out by a taxpayer, or a series of transactions that includes the avoidance transaction, is significantly lacking in economic substance is an important consideration that tends to indicate that the transaction results in a misuse of the provisions referred to in subparagraph *a* of the first paragraph or an abuse referred to in subparagraph *b* of that paragraph.

Factors that establish that a transaction or series of transactions is significantly lacking in economic substance may include, but are not limited to, any of the following:

(*a*) the fact that all or substantially all of the opportunity for gain or profit and risk of loss of the taxpayer—taken together with those of other taxpayers not dealing at arm's length with the taxpayer (other than those who can reasonably be considered, having regard to the circumstances viewed as a whole, to have economic interests that are largely adverse from those of the taxpayer)—remains unchanged, including because of

i. a circular flow of funds,

ii. offsetting financial positions,

iii. the timing between steps in a series of transactions, or

iv. the use of an accommodation party;

(*b*) the fact that it is reasonable to conclude that, at the time the transaction or series of transactions was entered into, the expected value of the resulting tax benefit exceeded the expected non-tax economic return (excluding the tax benefit and any tax advantages connected to another jurisdiction); and

(*c*) the fact that it is reasonable to conclude that the entire, or almost entire, purpose for undertaking or arranging the transaction or series of transactions was to obtain the resulting tax benefit."

(2) Subsection 1 applies in respect of a transaction that occurs after 31 December 2023.

© Éditeur officiel du Québec, 2025

142. (1) The Act is amended by inserting the following after section 1079.13:

"**CHAPTER III**

"PENALTIES".

(2) Subsection 1 has effect from 20 June 2024.

143. (1) Section 1079.13.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"However, the first paragraph does not apply where

(*a*) the person filed an information return in respect of the transaction, or series of transactions that includes the transaction, in accordance with any of sections 1079.8.5 to 1079.8.6.2, 1079.8.7 and 1079.8.7.1; or

(*b*) the person demonstrates that, at the time that the transaction was entered into, it was reasonable for the person to have concluded that section 1079.10 would not apply to the transaction, in reliance on the transaction, or a series of transactions that includes the transaction, being identical or almost identical to a transaction or series of transactions that was the subject of published administrative guidance or statements made by the Minister or another relevant government authority or of a court decision."

(2) Subsection 1 applies in respect of a transaction that occurs after 19 June 2024.

144. (1) The Act is amended by inserting the following after section 1079.13.4:

"**CHAPTER IV**

"MISCELLANEOUS PROVISIONS".

(2) Subsection 1 has effect from 20 June 2024.

145. (1) Section 1086.15 of the Act is amended, in the second paragraph,

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

"In the formula in the first paragraph and subject to section 1086.15.1,";

© Éditeur officiel du Québec, 2025

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

"(*b*) B is, where the completion date in respect of an eligible amount of the individual is included in the taxation year that precedes the particular taxation year referred to in section 1086.14, an amount equal to zero and, in any other case, the aggregate of all amounts each of which is";

(3) by replacing subparagraph *d* by the following subparagraph:

"(*d*) D is

i. where the completion date in respect of an eligible amount of the individual is included in the taxation year that precedes the particular taxation year referred to in section 1086.14, the aggregate of all amounts each of which is

(1) an amount paid by the individual on the acquisition of replacement shares in the particular taxation year referred to in section 1086.14 or within the first 60 days after the end of that year that is included in the particular participation period referred to in section 1086.14, or

(2) an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year referred to in section 1086.14 or within 60 days after the end of that preceding year that is included in the particular participation period referred to in section 1086.14, and

ii. in any other case, the aggregate of all amounts each of which is an amount referred to in subparagraph 1."

(2) Subsection 1 applies from the taxation year 2024.

146. (1) The Act is amended by inserting the following sections after section 1086.15:

"**1086.15.1.** Where the completion date in respect of an eligible amount of an individual is after 31 December 2022 and before 1 January 2027, the second paragraph of section 1086.15 is to be read as if

(*a*) subparagraph i of subparagraph *a* were replaced by the following subparagraph:

"i. an amount equal to zero where the individual died or ceased to be resident in Canada in the particular taxation year referred to in section 1086.14, where the completion date in respect of an eligible amount of the individual is included in that particular taxation year, or where the particular taxation year and an eligible amount of the individual are referred to in section 1086.15.2, and";

© Éditeur officiel du Québec, 2025

(*b*) the portion of subparagraph *b* before subparagraph i were replaced by the following:

"(*b*) B is an amount equal to zero if the amount that is represented by A and that was determined for the preceding taxation year after the application of paragraph *a* of section 1086.15.1 was equal to zero and, in any other case, is the aggregate of all amounts each of which is";

(*c*) "first calendar year" in subparagraph *c* were replaced by "fourth calendar year"; and

(*d*) the portion of subparagraph i of subparagraph *d* before subparagraph 1 were replaced by:

"i. where the taxation year that precedes the particular taxation year referred to in section 1086.14 is the year that includes the completion date in respect of an eligible amount of the individual or is one of the three taxation years following the year that includes that date, the aggregate of all amounts each of which is".

"**1086.15.2.** For the purposes of subparagraph i of subparagraph *a* of the second paragraph of section 1086.15, enacted by paragraph *a* of section 1086.15.1, the taxation year and an eligible amount of an individual are referred to where

(*a*) the year is the taxation year 2024 and the amount is an amount in respect of which the completion date is included in the year 2023;

(*b*) the year is the taxation year 2025 and the amount is an amount in respect of which the completion date is included in the year 2023 or 2024;

(*c*) the year is the taxation year 2026 and the amount is an amount in respect of which the completion date is included in the year 2023, 2024 or 2025;

(*d*) the year is the taxation year 2027 and the amount is an amount in respect of which the completion date is included in the year 2024, 2025 or 2026;

(*e*) the year is the taxation year 2028 and the amount is an amount in respect of which the completion date is included in the year 2025 or 2026; or

(*f*) the year is the taxation year 2029 and the amount is an amount in respect of which the completion date is included in the year 2026."

(2) Subsection 1 applies from the taxation year 2024.

147. (1) Section 1086.17.1 of the Act is amended by inserting "with reference to section 1086.15.1, where applicable," after "determined" in the portion of subparagraphs i, ii and iii of paragraph *a* before subparagraph 1.

(2) Subsection 1 applies from the taxation year 2024.

© Éditeur officiel du Québec, 2025

148. (1) Section 1091 of the Act is amended by inserting "728.0.5," after "727," in subparagraph *b* of the first paragraph.

(2) Subsection 1 applies to a taxation year that begins after 30 September 2023. In addition, it applies to a taxation year that begins before 1 October 2023 and ends after that date if any of the taxpayer's three immediately preceding taxation years was, because of a transaction or event or a series of transactions or events, shorter than it would have been in the absence of that transaction, event or series and it can reasonably be considered that one of the purposes of the transaction, event or series was to defer, in respect of the taxpayer, the application of paragraph *m*.2 of section 87 of the Act, enacted by section 21 of this Act, or the application of Division X.1.1 of Chapter III of Title III of Book III of Part I of the Act, enacted by section 32 of this Act.

149. (1) Section 1129.27.20 of the Act is amended by replacing the portion of the second paragraph before subparagraph *b* by the following:

"The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation, for a taxation year preceding the repayment year, under section 776.1.20 or 776.1.21, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation could have deducted for a preceding year under section 776.1.20 or 776.1.21 if, for the purposes of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79,

i. any amount referred to in the first paragraph that is, at or before the end of the repayment year, so refunded, paid or allocated, or so obtained, in relation to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I, paid by the corporation to an individual for a preceding year, had been refunded, paid, allocated or obtained in that preceding year, and

ii. any amount referred to in the first paragraph of section 776.1.24 for the repayment year or for a preceding year that is, at or before the end of the repayment year, paid or deemed to be paid under section 776.1.25, in relation to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I, paid by the corporation to an individual for a preceding year, had been paid or deemed to be paid in that preceding year; and".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

© Éditeur officiel du Québec, 2025

150. (1) Section 1129.27.24 of the Act is amended by replacing the portion of the second paragraph before subparagraph *b* by the following:

"The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation, for a taxation year preceding the repayment year, under section 776.1.28 or 776.1.29, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation could have deducted for a preceding year under section 776.1.28 or 776.1.29 if, for the purposes of paragraph *b* of the definition of "qualified wages" in section 776.1.27,

i. any amount referred to in the first paragraph that is, at or before the end of the repayment year, so refunded, paid or allocated, or so obtained, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding year, had been refunded, paid, allocated or obtained in that preceding year, and

ii. any amount referred to in the first paragraph of section 776.1.32 for the repayment year or for a preceding year that is, at or before the end of the repayment year, paid or deemed to be paid under section 776.1.33, in relation to wages included in computing the qualified wages paid by the corporation to an individual for a preceding year, had been paid or deemed to be paid in that preceding year; and".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2024.

151. (1) Section 1130 of the Act is amended by replacing the definition of "government assistance" by the following definition:

""government assistance" means assistance from a government, municipality or other public authority, whether as a grant, subsidy, forgivable loan, deduction from tax, investment allowance or as any other form of assistance, except an excluded loan within the meaning of section 92.7;".

(2) Subsection 1 applies in respect of a loan made after 31 December 2019.

152. Section 1174.0.1 of the Act is replaced by the following section:

"**1174.0.1.** Section 1174 does not apply to Book III.

No tax is payable under Book III by a prescribed insurance corporation or in respect of a prescribed taxable premium."

153. (1) Section 1175.1 of the Act is amended by replacing "818R53" in the definition of "total reserve liabilities" by "840R1".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2022.

© Éditeur officiel du Québec, 2025

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

154. Section 20.2 of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is replaced by the following section:

"**20.2.** A corporation that wishes to issue shares of its capital stock, the acquisition of which allows another corporation to benefit from the tax credit to foster synergy between Québec businesses, must obtain an authorized investment certificate from Investissement Québec. The application for an authorized investment certificate must be filed on or before 25 March 2025."

155. Section 3.2 of Schedule C to the Act is amended by adding the following paragraph at the end:

"However, the Minister may issue a researcher qualification certificate to an employer only if the employer has filed an application with the Minister for that purpose before 26 March 2025."

156. Section 4.2 of Schedule C to the Act is amended by adding the following paragraph at the end:

"However, the application for a qualification certificate, in respect of an individual for a taxation year, must be filed on or before 25 March 2025, unless the employer has obtained a qualification certificate in respect of the individual for a preceding taxation year."

157. Section 3.2 of Schedule E to the Act is amended by adding the following paragraph at the end:

"The Minister may issue a specialist qualification certificate to an employer only if the employer has filed an application with the Minister for that purpose before 26 March 2025."

158. Section 7.2 of Schedule E to the Act is amended by inserting the following paragraph after the fourth paragraph:

"In addition, the Minister may issue a specialist qualification certificate to an employer only if the employer has filed an application with the Minister for that purpose before 26 March 2025."

159. Section 2.2 of Schedule G to the Act is amended by adding the following paragraph at the end:

"However, the Minister may issue to a shipowner a seaman certificate or a vessel certificate only if the shipowner has filed an application with the Minister for that purpose before 26 March 2025."

© Éditeur officiel du Québec, 2025

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

160. (1) Section 37.4 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

"i. $19,500 where, for the year, the individual has no eligible spouse and no dependent child,

"ii. $31,610 where, for the year, the individual has no eligible spouse but has one dependent child,

"iii. $35,715 where, for the year, the individual has no eligible spouse but has more than one dependent child,

"iv. $31,610 where, for the year, the individual has an eligible spouse but has no dependent child, and";

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

"(1) $35,715 where the individual has one dependent child for the year, or

"(2) $39,505 where the individual has more than one dependent child for the year; and".

(2) Subsection 1 applies from the year 2024.

ACT RESPECTING THE QUÉBEC SALES TAX

161. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended, in the definition of "financial instrument",

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

"(2.1) a right (other than a right as a creditor), whether immediate or future and whether absolute or contingent, conferred by a corporation that does not have capital divided into shares, to receive an amount that can reasonably be regarded as all or any part of the capital, revenue or income of the corporation,";

(2) by replacing "paragraph 1, 2, 4, 5 or" in paragraph 8 by "any of paragraphs 1 to 2.1, 4, 5 and".

(2) Subsection 1 has effect from 10 August 2022.

162. (1) Section 81 of the Act is amended by replacing "198.7" in paragraph 7 by "198.6".

© Éditeur officiel du Québec, 2025

(2) Subsection 1 applies in respect of a supply made after 30 April 2024.

163. (1) Section 108 of the Act is amended by replacing the portion of the definition of "practitioner" before paragraph 1 by the following:

""practitioner" means a person who practices the profession of acupuncture, audiology, chiropody, chiropractic, counselling therapy, dietetics, midwifery, naturopathy as a naturopathic doctor, occupational therapy, optometry, osteopathy, physiotherapy, podiatry, psychology, psychotherapy or speech-language pathology in Québec and who".

(2) Subsection 1 has effect from 20 June 2024.

164. (1) Section 114 of the Act is replaced by the following section:

"**114.** A supply of an acupuncture, audiological, chiropodic, chiropractic, counselling therapy, midwifery, naturopathic, occupational therapy, optometric, osteopathic, physiotherapy, podiatric, psychological, psychotherapy or speech-language pathology service is exempt if the service is rendered to an individual by a practitioner of the service."

(2) Subsection 1 has effect from 20 June 2024.

165. Section 176 of the Act is amended by replacing "une personne incontinente" in paragraph 36 in the French text by "incontinence".

166. (1) Section 198.7 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply made after 30 April 2024.

167. (1) Section 297.0.2.3 of the Act is amended, in the second paragraph,

(1) by replacing "paragraph *c* of subsection 4" and "that paragraph *c*" in subparagraph 1 by "subsection 4.1" and "that subsection 4.1", respectively;

(2) by replacing "paragraph *c* of subsection 4" in subparagraph 2 by "subsection 4.1".

(2) Subsection 1 has effect from 10 August 2022.

168. Section 327.5 of the Act is amended by replacing both occurrences of "consignee" in subparagraph i of subparagraph *c* of paragraph 2 by "depositary".

169. (1) Section 329.1 of the Act is amended by replacing both occurrences of "qualifying partnerships" in paragraph 2 by "specified partnerships".

(2) Subsection 1 has effect from 10 August 2022.

© Éditeur officiel du Québec, 2025

170. (1) Section 330.1 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**330.1.** For the purposes of this division, "qualifying member" of a qualifying group means a registrant that is a corporation resident in Québec or a specified partnership, each member of which is resident in Québec, and that".

(2) Subsection 1 has effect from 10 August 2022.

171. (1) Section 331.0.1 of the Act is amended

(1) by replacing "a corporation" in the portion before paragraph 1 by "a particular corporation";

(2) by replacing paragraph 5 by the following paragraph:

"(5) that receives a supply of property in respect of which the following conditions are met:

(*a*) the supply is made by another corporation that is a qualifying member of the qualifying group in anticipation of a distribution made in the course of a reorganization whereby the shares of the particular corporation are to be transferred on the distribution to one or more corporations (in this section referred to as the "transferee corporations"),

(*b*) the supplied property includes property that is neither a financial instrument nor property having a nominal value, and

(*c*) all or substantially all of the supplied property, other than financial instruments and property having a nominal value,

i. was last manufactured, produced, acquired or brought into Québec by the other corporation for consumption, use or supply exclusively in the course of the commercial activities of the other corporation,

ii. is not consumed, used or supplied by the particular corporation otherwise than exclusively in the course of its commercial activities, and

iii. may reasonably be expected to be consumed, used or supplied by the transferee corporations exclusively in the course of their commercial activities within 12 months after the time the supply is made;";

(3) by replacing paragraph 7 by the following paragraph:

"(7) the shares of which are transferred to the transferee corporations on the distribution referred to in subparagraph *a* of paragraph 5."

(2) Subsection 1 has effect from 9 August 2022.

© Éditeur officiel du Québec, 2025

172. (1) Section 331.1 of the Act is replaced by the following section:

"**331.1.** For the purposes of this division, "specified partnership" means a partnership each member of which is a corporation or a partnership."

(2) Subsection 1 has effect from 10 August 2022.

173. (1) Section 331.2 of the Act is amended by replacing all occurrences of "qualifying partnership" by "specified partnership".

(2) Subsection 1 has effect from 10 August 2022.

174. (1) Section 331.3 of the Act is replaced by the following section:

"**331.3.** If, under section 331.2, two persons are closely related to the same corporation or the same specified partnership, the two persons are closely related to each other for the purposes of this division."

(2) Subsection 1 has effect from 10 August 2022.

175. (1) Section 334 of the Act is amended by replacing subparagraph 6 of the second paragraph by the following subparagraph:

"(6) a supply that is not a supply of property in respect of which the conditions set out in paragraph 5 of section 331.0.1 are met, if the recipient of the supply is a temporary member."

(2) Subsection 1 applies in respect of a supply made after 8 August 2022.

176. (1) Section 350.0.2 of the Act is amended by replacing "1,000,000" in the formula in subparagraph 3 of the first paragraph by "2,000,000".

(2) Subsection 1 applies in respect of a fiscal year of a person that ends after 9 August 2022.

177. (1) Section 350.60.4 of the Act is amended by adding the following paragraph at the end:

"This section does not apply to a small supplier who is a public service body."

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

178. (1) Section 512 of the Act is amended by replacing "9%" in the first paragraph by "9.975%".

(2) Subsection 1 applies in respect of a premium paid after 31 December 2026.

© Éditeur officiel du Québec, 2025

179. (1) Section 520 of the Act is amended

(1) by replacing paragraph 13 by the following paragraph:

"(13) the prescribed premium payable by an Indian or a band, within the meaning of the Indian Act (R.S.C. 1985, c. I-5) or the Naskapi and the Cree-Naskapi Commission Act (S.C. 1984, c. 18), or by a Cree First Nation, within the meaning of the Cree Nation of Eeyou Istchee Governance Agreement Act (S.C. 2018, c. 4, s. 1), if the prescribed conditions are met;";

(2) by inserting the following subparagraph after subparagraph *f* of paragraph 14:

"(*f*.1) the Department of Health Act (S.C. 1996, c. 8), for the purposes of the Canadian Dental Care Plan in respect of dental service for individuals; or".

(2) Paragraph 1 of subsection 1 has effect from 29 March 2018.

(3) Paragraph 2 of subsection 1 applies in respect of an amount payable after 28 March 2023.

180. (1) Section 677 of the Act is amended by striking out subparagraph 23.1.1 of the first paragraph.

(2) Subsection 1 has effect from 1 May 2024.

REGULATION RESPECTING THE TAXATION ACT

181. (1) Section 87R4 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) is amended by replacing the portion before paragraph *a* by the following:

"**87R4.** For the purposes of paragraph *u* of section 87 of the Act, a prescribed amount is any amount deducted or deemed to be deducted, as the case may be, under subsection 5 or 6 of section 127, subsection 3 of section 127.44, subsection 6 of section 127.45, subsection 3 of section 127.48 or subsection 6 of section 127.49 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), other than the part of that amount that may reasonably be considered to be related to".

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

(1) where section 87R4 of the Regulation applies before 28 March 2023, the portion of that section before paragraph *a* is to be read without reference to subsection 6 of section 127.45 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and subsection 3 of section 127.48 of that Act; and

(2) where section 87R4 of the Regulation applies before 1 January 2024, the portion of that section before paragraph *a* is to be read without reference to subsection 6 of section 127.49 of the Income Tax Act.

© Éditeur officiel du Québec, 2025

182. (1) Section 130R22 of the Regulation is amended by adding the following paragraphs at the end:

"(*z*.21) Class 57: 8%;

"(*z*.22) Class 58: 20%;

"(*z*.23) Class 59: 100%; and

"(*z*.24) Class 60: 30%."

(2) Subsection 1 applies in respect of a property acquired after 31 December 2021.

183. (1) Section 130R120 of the Regulation is amended by replacing the portion of subparagraph i of subparagraph *a* of the second paragraph before subparagraph 1 by the following:

"i. if the property is not described in section 130R62 or in any of subparagraphs ii, v and vi and is not included in any of Classes 12, 13, 14, 15, 43.1, 43.2, 53, 54, 55, 56 and 59, or in Class 43 in the circumstances described in subparagraph vii,".

(2) Subsection 1 applies in respect of a property acquired after 31 December 2021.

184. (1) Section 257R3 of the Regulation is replaced by the following section:

"**257R3.** For the purposes of subparagraph vi of paragraph *l* of section 257 of the Act, the following amounts are prescribed amounts:

(*a*) any particular amount deducted by a taxpayer under subsection 5 of section 127 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) in computing tax payable under that Act for a taxation year subsequent to the 1981 taxation year that may reasonably be attributed to an amount added under subsection 8 of that section 127 in computing the taxpayer's investment tax credit within the meaning of subsection 9 of that section 127, other than the part of that particular amount that may reasonably be considered to be related to an amount that is a qualified expenditure within the meaning of that subsection 9, and that constitutes, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996;

(*b*) any amount deemed to be deducted by a taxpayer under subsection 3 of section 127.44 of the Income Tax Act in computing tax payable under that Act that may reasonably be attributed to an amount added under subsection 11 of that section 127.44 in computing the taxpayer's CCUS tax credit within the meaning of subsection 1 of that section 127.44;

© Éditeur officiel du Québec, 2025

(*c*) any amount deemed to be deducted by a taxpayer under subsection 6 of section 127.45 of the Income Tax Act in computing tax payable under that Act that may reasonably be attributed to an amount added under subsection 8 of that section 127.45 in computing the taxpayer's clean technology investment tax credit within the meaning of subsection 1 of that section 127.45;

(*d*) any amount deemed to be deducted by a taxpayer under subsection 3 of section 127.48 of the Income Tax Act in computing tax payable under that Act that may reasonably be attributed to an amount added under subsection 12 of that section 127.48 in computing the taxpayer's clean hydrogen tax credit within the meaning of subsection 1 of that section 127.48; and

(*e*) any amount deemed to be deducted by a taxpayer under subsection 6 of section 127.49 of the Income Tax Act in computing tax payable under that Act that may reasonably be attributed to an amount added under subsection 8 of that section 127.49 in computing the taxpayer's CTM investment tax credit within the meaning of subsection 1 of that section 127.49."

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

(1) where section 257R3 of the Regulation applies before 28 March 2023, it is to be read without reference to paragraphs *c* and *d*; and

(2) where section 257R3 of the Regulation applies before 1 January 2024, it is to be read without reference to paragraph *e*.

185. (1) Section 1015R1 of the Regulation is amended by inserting the following paragraph after paragraph *g* of the definition of "remuneration":

"(*g*.1) an amount described in paragraph *c*.2 of section 311 of the Act;".

(2) Subsection 1 has effect from 1 April 2019.

186. (1) The Regulation is amended by inserting the following section after section 1174R3:

"**1174.0.1R1.** For the purposes of section 1174.0.1 of the Act, the benefits paid under the Canadian Dental Care Plan to oral health professionals or beneficiaries under the plan and the fees paid to a third-party benefits administrator for the plan's administration are prescribed taxable premiums.

For the purposes of the first paragraph, "Canadian Dental Care Plan" means the plan established under the authority of the Department of Health Act (S.C. 1996, c. 8), in respect of dental service for individuals."

(2) Subsection 1 applies in respect of an amount payable after 28 March 2023.

© Éditeur officiel du Québec, 2025

187. (1) Class 8 of Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

"**CLASS 8**
(20%)
(*ss. 130R3, 130R22, 130R61, 130R71, 130R105, 130R128, 130R130, 130R152, 130R191, 130R198*)

"Property not included in any of Classes 1, 2, 7, 9, 11, 17, 30, 57 and 58 that is".

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

188. (1) Class 17 of Schedule B to the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

"**CLASS 17**
(8%)
(*ss. 130R3, 130R22, 130R129*)

"Property that would otherwise be included in another class, other than property included in Class 57 or 58, that is".

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

189. (1) Class 41 of Schedule B to the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

"**CLASS 41**
(25%)
(*ss. 130R3, 130R7, 130R8, 130R9, 130R22, 130R143, 130R150, 130R150.2, 130R171, 130R172, 360R2, 360R49, 360R54, 360R55*)

"Property, other than property included in any of Classes 41.1, 57 and 58, that is".

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

190. (1) Class 41.1 of Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

"**CLASS 41.1**
(25%)
(*ss. 130R3, 130R7, 130R8, 130R9, 130R22, 130R143, 130R150.2, 130R172.1, 130R172.2*)

"Oil sands property, other than specified oil sands property or property included in Class 57 or 58, that is acquired by a taxpayer".

© Éditeur officiel du Québec, 2025

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

191. (1) Class 43 of Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

"**CLASS 43**
(30%)
(*ss. 130R3, 130R22, 130R199*)

"Property acquired after 25 February 1992, other than property included in Class 57 or 58, that".

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

192. (1) Class 49 of Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

"**CLASS 49**
(8%)
(*ss. 130R22, 130R202*)

"Property, other than property included in Class 57 or 58, that is a pipeline, including control and monitoring devices, valves and other equipment ancillary to the pipeline, that".

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

193. (1) Class 53 of Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

"**CLASS 53**
(50%)
(*s. 130R22*)

"Property, other than property included in Class 57 or 58, acquired after 31 December 2015 and before 1 January 2026 that is not included in Class 29, but that would otherwise be included in that class if".

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

194. (1) Schedule B to the Regulation is amended by adding the following classes at the end:

"**CLASS 57**
(8%)
(*s. 130R22*)

"Property that is part of a CCUS project of a taxpayer and that is

© Éditeur officiel du Québec, 2025

(*a*) equipment that is not expected to be used for hydrogen production, natural gas processing or acid gas injection and that

i. is not oxygen production equipment and is to be used solely for capturing carbon dioxide that would otherwise be released into the atmosphere or for capturing carbon dioxide directly from the ambient air,

ii. prepares or compresses captured carbon for transportation,

iii. generates or distributes electrical energy, heat energy or a combination of electrical and heat energy, that directly and solely supports a qualified CCUS project, unless the equipment uses fossil fuels and emits carbon dioxide that is not subject to capture by a qualified CCUS project,

iv. is equipment that solely supports a qualified CCUS project and transmits electrical energy from electrical generation equipment described in subparagraph iii to the qualified CCUS project directly, or

v. delivers, collects, recovers, treats or recirculates water, or a combination of any of those activities, that solely supports a qualified CCUS project;

(*b*) equipment that is to be used solely for transportation of captured carbon, including equipment used for the transportation system safety and integrity;

(*c*) equipment that is to be used solely for storage of captured carbon in a geological formation, including equipment used for the storage system safety and integrity, but not including equipment used for enhanced oil recovery;

(*d*) property that is physically and functionally integrated with the equipment described in any of subparagraphs *a* to *c*, excluding construction equipment, furniture, office equipment and vehicles, and that is ancillary equipment used solely to support the functioning of equipment described in any of those subparagraphs within a CCUS process as part of

i. an electrical system,

ii. a fuel supply system,

iii. a liquid delivery and distribution system,

iv. a cooling system,

v. a process material storage and handling and distribution system,

vi. a process venting system,

vii. a process waste management system, or

viii. a utility air or nitrogen distribution system;

© Éditeur officiel du Québec, 2025

(*e*) equipment used for system safety and integrity or as part of a control or monitoring system solely to support the equipment described in any of subparagraphs *a* to *d*;

(*f*) a building or other structure all or substantially all of which is used, or to be used, for the installation or operation of equipment described in any of subparagraphs *a* to *e*; or

(*g*) property that is used solely to

i. convert another property that would not otherwise be described in any of subparagraphs *a* to *f* if the conversion causes the other property to satisfy the description in any of subparagraphs *a* to *f*, or

ii. refurbish property described in any of subparagraphs *a* to *f* that is part of a CCUS project of the taxpayer.

For greater clarity, equipment described in subparagraph iii of subparagraph *a* of the first paragraph does not include

(*a*) equipment that supports the qualified CCUS project indirectly by way of an electrical utility grid, or

(*b*) equipment that expands the capacity of existing equipment that supports the qualified CCUS project and that distributes electrical energy, heat energy or a combination of electrical and heat energy.

For the purposes of this class, the expressions "captured carbon", "CCUS process", "CCUS project" and "qualified CCUS project" have the meaning assigned by subsection 1 of section 127.44 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

"**CLASS 58**
(20%)
(*s. 130R22*)

"Property that is part of a CCUS project and that is

(*a*) equipment to be used solely for using captured carbon in industrial production, including for enhanced oil recovery;

(*b*) property that is physically and functionally integrated with the equipment described in subparagraph *a*, excluding construction equipment, furniture, office equipment and vehicles, and that is ancillary equipment used solely to support the functioning of equipment described in subparagraph *a* within a CCUS process as part of

i. an electrical system,

ii. a fuel supply system,

© Éditeur officiel du Québec, 2025

iii. a liquid delivery and distribution system,

iv. a cooling system,

v. a process material storage and handling and distribution system,

vi. a process venting system,

vii. a process waste management system, or

viii. a utility air or nitrogen distribution system;

(*c*) equipment used as part of a control, monitoring or safety system solely to support the equipment described in subparagraph *a* or *b*;

(*d*) a building or other structure all or substantially all of which is used, or to be used, for the installation or operation of equipment described in any of subparagraphs *a* to *c*; or

(*e*) property that is used solely to

i. convert another property that would not otherwise be described in any of subparagraphs *a* to *d* if the conversion causes the other property to satisfy the description in any of subparagraphs *a* to *d*, or

ii. refurbish property described in any of subparagraphs *a* to *d* that is part of a CCUS project of the taxpayer.

For the purposes of this class, the expressions "captured carbon", "CCUS process" and "CCUS project" have the meaning assigned by subsection 1 of section 127.44 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

"**CLASS 59**
(100%)
(*ss. 130R22 and 130R120*)

"Incorporeal property, including property deemed to have been acquired under section 101.9 of the Act, that is not included in any other class and that is

(*a*) acquired for the purpose of determining the existence, location, extent or quality of a geological formation to permanently store captured carbon, within the meaning of subsection 1 of section 127.44 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), in Canada, other than for enhanced oil recovery, including property acquired as a result of undertaking environmental studies or community consultations, including studies or consultations that are undertaken to obtain a right, permit or privilege for the purpose of determining the existence, location, extent or quality of a geological formation to permanently store captured carbon, other than for enhanced oil recovery; and

© Éditeur officiel du Québec, 2025

(*b*) not acquired for the purpose of drilling or completing an oil or gas well or in building a temporary access road to, or preparing a site in respect of, any such well.

"**CLASS 60**
(30%)
(*s. 130R22*)

"Incorporeal property, including property deemed to have been acquired under section 101.9 of the Act, that is not included in any other class and that is

(*a*) acquired for the purpose of

i. drilling or converting a well in Canada for the permanent storage of captured carbon, other than for enhanced oil recovery,

ii. drilling or completing a well for the permanent storage of captured carbon, other than for enhanced oil recovery, in Canada, building a temporary access road to the well or preparing a site in respect of the well, or

iii. drilling or converting a well in Canada for the purpose of monitoring pressure changes or other phenomena in a geological formation in which captured carbon is permanently stored, other than for enhanced oil recovery; or

(*b*) a right, permit or privilege granted

i. for the purpose of determining the existence, location, extent or quality of a geological formation to permanently store captured carbon, other than for enhanced oil recovery, or

ii. to permanently store captured carbon in dedicated geological storage.

For the purposes of this class, the expressions "captured carbon" and "dedicated geological storage" have the meaning assigned by subsection 1 of section 127.44 of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.))."

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

TRANSITIONAL AND FINAL PROVISIONS

195. If, in determining the amount of any fees, interest and penalties for which a person is liable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the tax payable by a person under sections 26.3 and 26.4 of that Act for a particular specified year of the person, the Minister of Revenue took into consideration an amount as or on account of external charges or qualifying consideration for that year and, because of the amendments made by subsections 1 and 2 of section 134 of the Fall Economic Statement Implementation Act, 2023 (S.C. 2024, c. 15), the amount or part of the amount does not constitute a qualifying consideration for a specified year of the person or external charges for a specified year of the person for which the election

© Éditeur officiel du Québec, 2025

referred to in section 26.3 of the Act respecting the Québec sales tax is effective, the person is entitled to request in writing, on or before 28 October 2026, that the Minister of Revenue make an assessment or reassessment for the purpose of taking into account that the amount or the part of the amount, as the case may be, is not, if the election referred to in section 26.3 of the Act respecting the Québec sales tax is effective for the particular specified year, external charges for that year or, in any other case, a qualifying consideration for that year. On receipt of the request, the Minister shall with all due dispatch

(1) consider the request; and

(2) make an assessment or reassessment in respect of the tax payable by the person under sections 26.3 and 26.4 of that Act for a specified year of the person and of any interest, penalty or other obligation of the person, but only for determining that the amount or the part of the amount, as the case may be, is not, if the election referred to in section 26.3 of that Act is effective for the particular specified year, external charges for that year, or, in any other case, a qualifying consideration for that year.

196. This Act comes into force on 28 October 2025, except the following provisions, which come into force on the date or dates to be set by the Government:

(1) subsection 1 of section 4, where it adds, in sections 93.1.7, 93.1.9 and 93.1.11 of the Tax Administration Act (chapter A-6.002), a reference to paragraph *a*.7 of subsection 2 of section 1010 of the Taxation Act (chapter I-3);

(2) subsection 1 of section 122, where it enacts paragraph *a*.7 of subsection 2 of section 1010 of the Taxation Act;

(3) subsection 1 of section 123 and subsection 1 of section 124, where they respectively add, in sections 1011 and 1014 of the Taxation Act, a reference to paragraph *a*.7 of subsection 2 of section 1010 of that Act;

(4) subsection 1 of section 135, where it enacts subparagraph *d*.5 of the second paragraph of section 1051 of the Taxation Act; and

(5) section 137.

107771

© Éditeur officiel du Québec, 2025

NATIONAL ASSEMBLY OF QUÉBEC

SECOND SESSION FORTY-THIRD LEGISLATURE

Bill 101
(2025, chapter 28)

An Act to improve certain labour laws

Introduced 24 April 2025
Passed in principle 5 June 2025
Passed 23 October 2025
Assented to 28 October 2025

Québec Official Publisher
2025

© Éditeur officiel du Québec, 2025

EXPLANATORY NOTES

The purpose of this Act is to improve certain labour laws.

As regards the Act respecting industrial accidents and occupational diseases, the Act specifies that no provision of the Act may prevent from qualifying as a worker an executive officer who personally performs work for a person other than the person for whom he holds the role of executive officer. It reviews certain rules relating to the determination of the gross income that is retained for the purpose of computing a worker's income replacement indemnity and its revalorization. It also revises the amounts of certain fines so that they are higher where the offence relates to the confidentiality of the record of a worker whose employment injury results from physical or psychological violence he or she suffered, including sexual violence.

As regards the Labour Code, the Act revises various rules applicable to the arbitration of grievances, in particular by setting a time limit for the designation of an arbitrator and the holding of a first day of hearing, by requiring the parties to consider mediation, by determining the cases in which a pre-hearing conference must be held before the hearing of a grievance and by determining the rules relating to the communication of evidence before the hearing of the grievance. The Act also amends the penal provisions of the Code, in particular to increase the amounts of the fines.

As regards the Act respecting labour standards, the Act revises certain rules applicable to absences of employees who are reservists, in particular in order to reduce the period of uninterrupted service required to be entitled to a leave of absence to take part in an operation of the Canadian Forces outside Canada and to include additional reasons for which the person may be absent. It introduces the possibility for any employee to be absent from work if the person is unable to perform work because of a public health decision or because of a disaster or its imminence. It also amends the penal provisions of that Act, in particular to increase the amounts of the fines.

As regards the Act respecting occupational health and safety, the Act provides for the right of an employer to claim from the Commission des normes, de l'équité, de la santé et de la sécurité du

© Éditeur officiel du Québec, 2025

travail part of the salary paid to a pregnant or breast-feeding worker who the employer assigned to other duties as well as the rules applicable to the exercise of that right, in particular those relating to the recovery by the Commission of an overpayment made to an employer following the latter's claim. Two members are added to the Commission's board of directors: one member chosen from the lists provided by the most representative union associations and one member representing the employers of the public and parapublic sectors. The Act also enables the Commission to establish building and safety standards applicable to buildings the Commission identifies.

As regards prevention and worker participation mechanisms, the Act provides for special rules applicable to establishments of the education and health and social services sectors, which will cease to apply on the date to be determined by the Government. These special rules pertain, in particular, to the minimum amount of time the health and safety representative may devote to the exercise of certain functions; they also pertain to the functions of the health and safety committee and of the health and safety representative. The Act provides that, where the Commission determines, by regulation, the minimum amount of time an establishment's health and safety representative may devote to the exercise of certain functions, that time must vary according to the number of workers in the establishment.

As regards the Professional Syndicates Act, the Act removes, among other things, the references to the requirement to be a Canadian citizen for any person who forms an association or a professional syndicate, or is a member of the administrative council or forms part of the personnel of such a syndicate. It entrusts the responsibility of that Act to the Minister of Labour.

As regards the Act to establish the Administrative Labour Tribunal, the Act provides that only a person authorized by the Tribunal may have access to a record of the occupational health and safety division that contains information relating to the physical or mental health of a person or information it considers to be confidential and which, if disclosed, would be prejudicial to a person. The Act also provides that the remuneration of a member of that Tribunal may be reduced once it has been set to take into account the retirement pension from the public sector that is paid to the member.

As regards the Master Electricians Act, the Act abolishes the executive committee and enables the provincial council of administration of the Corporation of Master Electricians of Québec to establish a provincial advisory forum and to determine the composition and functions of that forum.

© Éditeur officiel du Québec, 2025

The Act to improve support for persons and to simplify the social assistance regime is amended to provide that one medical or psychosocial assessment is sufficient to establish the existence of health constraints. In addition, the dates of coming into force of certain provisions of that Act are fixed and transitional provisions are included to ensure the proper implementation of that Act, particularly until the coming into force of the Last Resort Financial Assistance Program that is to replace the Social Assistance Program and the Social Solidarity Program.

Lastly, the Act contains consequential amendments as well as transitional and final provisions.

LEGISLATION AMENDED BY THIS ACT:

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

– Labour Code (chapter C-27);

– National Holiday Act (chapter F-1.1);

– Master Electricians Act (chapter M-3);

– Act respecting labour standards (chapter N-1.1);

– Act respecting occupational health and safety (chapter S-2.1);

– Professional Syndicates Act (chapter S-40);

– Act to establish the Administrative Labour Tribunal (chapter T-15.1);

– Act to improve support for persons and to simplify the social assistance regime (2024, chapter 34).

© Éditeur officiel du Québec, 2025

REGULATIONS AMENDED BY THIS ACT:

– Building Code — 1985 Regulation (chapter S-2.1, r. 0.1);

– Regulation respecting the remuneration and other conditions of employment of the members of the Administrative Labour Tribunal (chapter T-15.1, r. 2).

© Éditeur officiel du Québec, 2025

Bill 101

AN ACT TO IMPROVE CERTAIN LABOUR LAWS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

1. The Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended by inserting the following section after section 2:

"**2.1.** Paragraph 4 of the definition of "**worker**" in section 2 may not operate to prevent from qualifying as a worker an executive officer who personally performs work for a person other than the person for whom he holds the status of executive officer and from determining, in his respect, a gross income for the purpose of computing the income replacement indemnity and gross wages for the purposes of Chapter IX in accordance with the criteria the Commission determines."

2. Section 64 of the Act is amended by replacing "income used as the basis for the computation of the indemnity" by "annual employment income of a worker determined at the time of the worker's injury,".

3. Section 70 of the Act is amended

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

"Where a worker suffers a recurrence, relapse or aggravation, the Commission retains the gross income that is the greater of the income he derives from the employment he holds when he suffers the recurrence, relapse or aggravation and the gross annual employment income determined at the time of his employment injury. Where the worker suffers a new recurrence, relapse or aggravation, the Commission retains the worker's gross income that is the greater of the income he derives at the time of the new recurrence, relapse or aggravation and the gross income previously retained by the Commission.";

(2) by replacing "used for computing his former indemnity" in the second paragraph by "previously retained by the Commission".

4. Section 73 of the Act is amended by replacing "on the basis of which his initial indemnity was computed" in the first paragraph by "previously retained by the Commission".

© Éditeur officiel du Québec, 2025

5. Section 117 of the Act is replaced by the following section:

"**117.** The worker's gross annual employment income determined at the time of his injury is revalorized each year, on the anniversary of the day the worker became unable to carry on his employment.

The result of the revalorization constitutes the new amount of the gross annual employment income that is used as the basis for computing the income replacement indemnity, including for the purposes of section 101. In no case may the amount be lower than the gross annual income determined on the basis of the minimum wage in force at the time of the revalorization, or greater than the Maximum Yearly Insurable Earnings then in force.

The amount of the gross annual income that the Commission evaluates under the first paragraph of section 50 is also revalorized each year on the anniversary of the day the worker became unable to carry on his employment."

6. Section 458.1 of the Act is replaced by the following section:

"**458.1.** The following are guilty of an offence and are liable to a fine of not less than $500 nor more than $1,000 in the case of a natural person and to a fine of not less than $1,000 nor more than $2,000 in all other cases:

(1) an employer who attempts to obtain or obtains a medical record to which he does not have a right of access under section 38;

(2) an employer, or a person authorized by him, who contravenes section 38.1 or the second paragraph of section 39; and

(3) a health professional who contravenes section 38.1 or the first paragraph of section 39.

In the case of an employment injury resulting from physical or psychological violence, including, in particular, sexual violence, suffered by the worker, the fine is not less than $1,000 nor more than $5,000 in the case of a natural person and not less than $2,000 nor more than $10,000 in all other cases."

LABOUR CODE

7. Section 100 of the Labour Code (chapter C-27) is amended by replacing "Every" in the first paragraph by "Subject to section 100.0.0.0.1, every".

8. The Code is amended by inserting the following section after section 100:

"**100.0.0.0.1.** If an arbitrator has not been designated within six months of the filing of the grievance, the party that filed it must, within ten days after the expiry of that time, request the Minister to appoint an arbitrator; failing that, the party is presumed to have discontinued the grievance.

© Éditeur officiel du Québec, 2025

The Tribunal may extend that time limit or relieve a person from the consequences of failing to act within the allotted time if it is shown that the person could not, for reasonable cause, have acted within that time."

9. The Code is amended by inserting the following sections after section 100.0.1:

"**100.0.1.1.** The parties must consider using mediation to attempt to settle the grievance before resorting to arbitration.

"**100.0.1.2.** Unless the parties consent to it, nothing that is said or written in the course of a mediation session may be admitted as evidence before a court or an arbitrator or before a body or person exercising judicial or quasi judicial functions.

No mediator may be compelled to disclose anything that has been revealed to him or that has come to his knowledge in the exercise of his functions, or to produce any document made or obtained in the exercise of his functions, before a court or an arbitrator or before a body or person exercising judicial or quasi judicial functions.

"**100.0.1.3.** A person acting as a mediator in a grievance must not act as an arbitrator in the same grievance, unless the parties consent to it."

10. Section 100.0.2 of the Code is amended by inserting ", 100.0.0.0.1" after "71".

11. Section 100.2 of the Code is amended by replacing the third paragraph by the following paragraph:

"For the purposes set out in section 27 of the Act to establish the Administrative Labour Tribunal (chapter T-15.1), the arbitrator may also, *ex officio*, hold a pre-hearing conference with the parties prior to the hearing of the grievance. However, he must hold the pre-hearing conference upon application by one of the parties."

12. The Code is amended by inserting the following sections after section 100.3:

"**100.3.1.** The party that intends to produce an exhibit or other evidence at the hearing must provide a copy of it to the other parties and the arbitrator within the time agreed upon at the pre-hearing conference or at least 30 days before the beginning of the hearing, except in an urgent situation or unless otherwise decided to ensure the proper administration of justice.

The party must, in the same manner, provide a list of the witnesses it intends to call and a list of those whose testimony it intends to present in the form of affidavits, unless there is valid cause not to disclose their identities.

© Éditeur officiel du Québec, 2025

The party must also file with the arbitrator proof that the copy has been provided to the other parties.

"**100.3.2.** The hearing of the grievance must begin not later than one year after it is filed, unless otherwise decided by the arbitrator, *ex officio* or upon application of one of the parties, if the arbitrator considers that the circumstances and the interest of the parties so warrant."

13. Section 109.2 of the Code is amended by replacing "an order contemplated" and "or order" by "a decision referred to" and "or decision", respectively.

14. Section 111.1 of the Code is amended by inserting "sections 100.0.0.0.1 and 100.3.2," after "Excluding".

15. Section 141 of the Code is amended by replacing "$100 to $1,000" in the first paragraph by "$1,500 to $7,500".

16. Section 142 of the Code is amended by replacing "$25 to $100", "$1,000 to $10,000" and "$5,000 to $50,000" by "$500 to $2,500", "$5,000 to $50,000" and "$10,000 to $100,000", respectively.

17. Section 142.1 of the Code is amended by replacing "not more than $1,000" by "$2,500 to $25,000".

18. The Code is amended by inserting the following section after section 142.1:

"**142.2.** Any person who impedes or hinders the action of an investigator designated under section 109.4 or misleads the investigator by concealment or misrepresentation is guilty of an offence and is liable, for each day or part of a day during which the offence continues, to a fine

(1) of $500 to $2,500, in the case of an employee;

(2) of $1,000 to $5,000, in the case of a senior officer or employee of an association of employees or of an administrator, agent or adviser of an association of employees or of an employer;

(3) of $5,000 to $25,000, in the case of an employer, an association of employees or a union, federation or confederation to which an association of employees is affiliated or belongs."

19. Section 143 of the Code is amended by replacing "$100 to $1,000" by "$5,000 to $50,000".

20. Section 143.1 of the Code is amended by replacing "$25 to $100", "$100 to $500" and "$500 to $1,000" by "$500 to $2,500", "$1,000 to $5,000" and "$5,000 to $25,000", respectively.

© Éditeur officiel du Québec, 2025

21. Section 144 of the Code is amended by replacing ", unless another penalty is applicable, to a fine of $100 to $500 and of $1,000 to $5,000 for any subsequent conviction." by "to a fine

(1) of $500 to $2,500, in the case of an employee;

(2) of $1,000 to $5,000, in the case of a senior officer or employee of an association of employees or of an administrator, agent or adviser of an association of employees or of an employer;

(3) of $1,500 to $7,500, in the case of an employer, an association of employees or a union, federation or confederation to which an association of employees is affiliated or belongs."

22. Section 146.1 of the Code is amended by replacing "$500" by "$5,000".

23. Section 146.2 of the Code is amended by replacing "$1,000 to $10,000" by "$5,000 to $50,000".

24. The Code is amended by inserting the following section after section 148:

"**149.** Despite any provision to the contrary in this Code, the minimum and maximum fines prescribed by this Code are doubled for a second offence and tripled for a subsequent offence."

NATIONAL HOLIDAY ACT

25. Section 9 of the National Holiday Act (chapter F-1.1) is amended

(1) by replacing "is guilty of an offence and is liable to a fine of $325 to $700" in the first paragraph by "is liable to a fine of $1,000 to $10,000 in the case of a natural person and $2,000 to $20,000 in any other case";

(2) by replacing "139 to 147" in the second paragraph by "139, 140, 141 and 141.2 to 147".

MASTER ELECTRICIANS ACT

26. Section 12 of the Master Electricians Act (chapter M-3) is amended by inserting the following subparagraph after subparagraph *i* of paragraph 1:

"(*j*) the establishment and composition of a provincial advisory forum which has the functions entrusted to it by the council;".

27. The "EXECUTIVE COMMITTEE" division of the Act, comprising sections 17.1 to 17.4, is repealed.

28. Section 20.9 of the Act is amended by striking out "and of the executive committee" in the first paragraph.

© Éditeur officiel du Québec, 2025

ACT RESPECTING LABOUR STANDARDS

29. Section 3.1 of the Act respecting labour standards (chapter N-1.1) is amended by inserting "V.1.2," after "Divisions" in the first paragraph.

30. Section 81.17.1 of the Act is amended, in the first paragraph,

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

"(1) if the employee is credited with three months of uninterrupted service, to take part in an operation of the Canadian Forces outside Canada, including preparation, training, rest and transportation from the reservist's place of residence and back;";

(2) by replacing subparagraph 3 by the following subparagraph:

"(3) to take part in Canadian Forces military skills training activities;";

(3) by replacing ", on the conditions and for the period" in subparagraph 4 by "and on the conditions";

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

"(5) to receive treatment or take part in a rehabilitation program in respect of a physical or mental health problem resulting from the performance of their military service within the scope of an operation or activity referred to in this section, or to recover from such a health problem."

31. Section 81.17.3 of the Act is amended by replacing "three" in the second paragraph by "four".

32. Section 81.17.5 of the Act is replaced by the following section:

"**81.17.5.** An employee who is absent for one of the reasons set out in section 81.17.1 may be absent from work for a period of not more than 24 months over a period of 60 months.

The Government may, however, by regulation, determine a longer period of absence for any of the reasons set out in subparagraph 4 or 5 of the first paragraph of section 81.17.1.

The first paragraph does not apply to a leave taken as a result of a national emergency within the meaning of the Emergencies Act (R.S.C., 1985, c. 22 (4th Supp.))."

33. The Act is amended by inserting the following division after section 81.17.6:

© Éditeur officiel du Québec, 2025

"**DIVISION V.1.2**

"ABSENCES FOR REASONS OF PUBLIC HEALTH OR CIVIL PROTECTION

"**81.17.7.** An employee may be absent from work, without pay, if unable to perform work because of a recommendation, order, direction, decision or court order issued under the Public Health Act (chapter S-2.2), the Quarantine Act (S.C. 2005, c. 20), the Emergencies Act (R.S.C. 1985, c. 22 (4th Supp.)) or the Act respecting civil protection to promote disaster resilience (chapter S-2.4) or because of a disaster within the meaning of that latter Act, or its imminence.

The employee must notify the employer of the absence as soon as possible and take reasonable action within the employee's power to limit the duration of the leave.

If it is warranted, by the duration of the absence for instance, the employer may request that the employee furnish a document attesting to the reasons for the absence, with the exception of a medical certificate.

"**81.17.8.** The third paragraph of section 79.2, the first paragraph of section 79.3 and sections 79.4, 79.5 and 79.6 apply to periods of absence under section 81.17.7, with the necessary modifications."

34. Section 89 of the Act is amended by inserting the following paragraph after paragraph 6.1.1:

"(6.1.2) a longer period of absence for any of the reasons provided for in subparagraph 4 or 5 of the first paragraph of section 81.17.1;".

35. Sections 139 to 141 of the Act are replaced by the following sections:

"**139.** Any employer who fails, neglects or refuses to keep a registration system, a register or any other document dealing with the carrying out of this Act or a regulation, or who destroys, alters or falsifies such a document, is liable to a fine of $1,000 to $10,000 in the case of a natural person and to a fine of $2,000 to $20,000 in any other case.

"**140.** Anyone is liable to a fine of $1,000 to $10,000 in the case of a natural person and to a fine of $2,000 to $20,000 in any other case, who

(1) hinders in any way the Commission or any person authorized by it in the discharge of their duties;

(2) deceives the Commission by concealment or false declaration;

(3) refuses to give the Commission any information or document it is entitled to obtain under this Act;

(4) conceals a document or anything related to an inquiry;

© Éditeur officiel du Québec, 2025

(5) is a party to an agreement stipulating conditions of employment inferior to labour standards adopted under this Act or the regulations; or

(6) contravenes any other provision of this Act or the regulations except subparagraphs 7, 10 and 13 to 20 of the first paragraph of section 122 and the provisions referred to in section 140.1.

"**140.1.** Anyone who contravenes any provision of sections 81.19, 81.20, 84.2 to 84.7, 92.5 and 92.6 is liable to a fine of $1,000 to $25,000 in the case of a natural person and to a fine of $2,000 to $50,000 in any other case.

"**141.** Anyone who attempts to commit an offence described in sections 139 to 140.1, or aids or incites another person to commit an offence under this Act or a regulation, is liable to the penalties prescribed for such an offence."

36. Section 141.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"Any employer who does not give the notice required by section 84.0.4, or who gives insufficient notice, is liable to a fine of $500 for each week or part of a week of failure to comply or late compliance in the case of a natural person and to a fine of $2,000 in any other case."

37. The Act is amended by inserting the following section after section 141.1:

"**141.2.** Despite any provision to the contrary in this Act, the minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for a subsequent offence."

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

38. The Act respecting occupational health and safety (chapter S-2.1) is amended by inserting the following sections after section 48:

"**48.0.1.** An employer may claim from the Commission, within one year after the end of a pregnant or breast-feeding worker's period of re-assignment, a sum corresponding to the difference between the gross income that the worker derives from her regular employment during the period of re-assignment and the gross income she would have derived from the duties to which she was re-assigned had she not received the benefits provided for in this subdivision, up to the amount of the income replacement indemnity the worker would have been entitled to had she not been re-assigned. Where the gross income that the re-assigned worker derives from her regular employment is greater than the income determined on the basis of the Maximum Yearly Insurable Earnings established under section 66 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the worker's gross income is, for calculation purposes, the income determined on the basis of those maximum earnings.

© Éditeur officiel du Québec, 2025

The Commission shall render its decision based on the following:

(1) where the worker is simultaneously re-assigned with more than one employer, the sum paid by the Commission to all the employers may not exceed the amount of the income replacement indemnity that the worker would have been entitled to had she not been so re-assigned; and

(2) where the worker has received an income replacement indemnity for a work stoppage with another employer simultaneously with a re-assignment with the employer who made the claim, the sum paid to the latter by the Commission, added to that indemnity, may not exceed the income replacement indemnity that the worker would have been entitled to had she ceased to work with all the employers.

"**48.0.2.** The employer's application is to be sent to the Commission using the form prescribed by the Commission. It is admissible only if the following conditions are met:

(1) the worker was re-assigned by that employer to duties that are performed part-time or to duties giving rise to a gross income that is lower than the gross income derived from her regular employment;

(2) the worker being re-assigned received all the benefits attached to the employment she held before her re-assignment to other duties in accordance with section 43; and

(3) the gross income the worker would have derived from the duties to which she was re-assigned is lower than the income determined on the basis of the Maximum Yearly Insurable Earnings.

"**48.0.3.** The Commission may recover the sum that an employer received under this subdivision without being entitled to it within three years of the payment of the sums unduly paid or, in a case of bad faith, within three years following the date on which the Commission became aware of it.

"**48.0.4.** The Commission shall notify the employer of the sum to be repaid by a notice stating the amount and the reasons for the exigibility of the debt as well as the employer's right to apply for a review of the decision and grant the employer 30 days to repay the sum claimed.

"**48.0.5.** An employer who believes he has been wronged by a decision made under section 48.0.1 or 48.0.4 may, within 30 days of being notified of the decision, apply for a review of the decision by the Commission in accordance with sections 358.1 to 358.5 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

"**48.0.6.** An employer who believes he has been wronged by a decision made by the Commission following an application under section 48.0.5 may, within 60 days of being notified of the decision, contest it before the Administrative Labour Tribunal.

© Éditeur officiel du Québec, 2025

"**48.0.7.** The debt is exigible upon the expiry of the time for filing an application for review under section 48.0.5 or the time for bringing a proceeding under section 48.0.6 or, if the application has been filed or the proceeding brought, on the day of the final decision confirming the decision of the Commission.

"**48.0.8.** Where the debt becomes exigible in accordance with section 48.0.7, sections 322 to 324 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) apply, with the necessary modifications, to the employer who fails to repay the sum.

"**48.0.9.** A decision of the Commission made under section 48.0.1 or following an application under section 48.0.5, where it concerns the review of a decision made under section 48.0.1, has effect immediately, despite any application for review or contestation before the Administrative Labour Tribunal.

"**48.0.10.** The cost relating to the payment of the sums paid to an employer under section 48.0.1 shall be charged to all the employers."

39. Section 92 of the Act, amended by section 165 of chapter 27 of the statutes of 2021, is again amended by adding the following sentences at the end of the second paragraph: "Such a regulation must provide for a variation in the minimum time according to the number of workers in the establishment, including those whose services are lent or hired out to the employer. However, in the case of an educational institution, that number excludes the students undergoing, under the institution's responsibility, a job shadowing or work training period with another employer."

40. Section 140 of the Act is amended by replacing "15" in the first paragraph by "17".

41. Section 141 of the Act is amended

(1) in paragraph 1,

(*a*) by replacing "seven" by "eight";

(*b*) by striking out "et" in the French text;

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

"(3) one member representing the employers of the public and parapublic sectors."

© Éditeur officiel du Québec, 2025

42. Section 151 of the Act is amended, in the first paragraph,

(1) by replacing "Eight" in the introductory clause by "Ten";

(2) by replacing "three" in subparagraph 2 by "four";

(3) in subparagraph 3,

(*a*) by replacing "three" by "four",

(*b*) by replacing "subparagraph 2 of the first paragraph" by "paragraph 2 or 3".

43. The Act is amended by inserting the following division after section 176:

"**DIVISION II.1**

"DECISIONS OF THE COMMISSION WITH REGARD TO EQUIVALENT AND DIFFERENT MEASURES

"**176.0.0.1.** The Commission may, by regulation, establish building and safety standards applicable to buildings it identifies from among the buildings exempted from the application of Chapter I of the Construction Code (chapter B-1.1, r. 2) or Chapter VIII of the Safety Code (chapter B-1.1, r. 3).

"**176.0.0.2.** The Commission may, on the conditions it determines, authorize, in the case of construction work relating to a building referred to in section 176.0.0.1,

(1) a design, building method or the use of material or equipment different from that prescribed by a regulation made under section 176.0.0.1, where the Commission finds that the quality of the design, method, material or equipment is equivalent to what is sought by the standards prescribed by the regulation and that the safety of the premises is ensured; and

(2) the application of measures different from those prescribed by a regulation made under section 176.0.0.1, where the provisions of the regulation are shown not to be reasonably applicable.

"**176.0.0.3.** Any person who believes he has been wronged by a decision made by the Commission under section 176.0.0.2 may, at his choice, within 30 days of being notified of the decision, apply for a review of the decision in accordance with sections 358.1 to 358.5 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or contest it before the Administrative Labour Tribunal.

"**176.0.0.4.** Any person who believes he has been wronged by a decision made by the Commission following an application under section 176.0.0.3

© Éditeur officiel du Québec, 2025

may, within 30 days of being notified of the decision, contest it before the Administrative Labour Tribunal."

44. Section 223 of the Act, amended by section 232 of chapter 27 of the statutes of 2021, is again amended, in the first paragraph,

(1) by replacing "standards of construction," in subparagraph 14 by "building standards other than those established for the purposes of Division II.1 of Chapter IX as well as standards of";

(2) by replacing "the amount of time" in subparagraph 24 by ", according to the number of workers in an establishment, including those whose services are lent or hired out to the employer, the minimum amount of time";

(3) by inserting the following subparagraph after subparagraph 27:

"(27.1) for the purposes of Division II.1 of Chapter IX, establishing building and safety standards applicable to the buildings it identifies from among the buildings exempted from the application of Chapter I of the Construction Code (chapter B-1.1, r. 2) or Chapter VIII of the Safety Code (chapter B-1.1, r. 3);".

45. Section 224 of the Act is amended

(1) by replacing "made" by "adopted";

(2) by inserting ", which may approve it with or without amendment" at the end.

46. The Act is amended by inserting the following chapter after section 335:

"**CHAPTER XVI.1**

"SPECIAL PROVISIONS APPLICABLE IN CERTAIN ESTABLISHMENTS OF THE EDUCATION AND HEALTH AND SOCIAL SERVICES SECTORS

"**335.1.** This chapter sets out special rules that add to or depart from the rules of this Act and have precedence over any other inconsistent provision of this Act. This chapter applies to

(1) Santé Québec;

(2) any private institution under agreement governed by Chapter I of Title I of Part V of the Act respecting the governance of the health and social services system (chapter G-1.021);

(3) any grouped institution referred to in Schedule II to the Act respecting the governance of the health and social services system;

© Éditeur officiel du Québec, 2025

(4) the Nunavik Regional Board of Health and Social Services;

(5) any private educational institution governed by the Act respecting private education (chapter E-9.1);

(6) any school service centre established by the Education Act (chapter I-13.3);

(7) any school board governed by the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14);

(8) any educational institution established, administered and operated in accordance with the first paragraph of section 5 of the Act respecting the Ministère de l'Éducation, du Loisir et du Sport (chapter M-15);

(9) any public institution or private institution under agreement governed by the Act respecting health services and social services for the Inuit and Naskapi (chapter S-4.2);

(10) the Cree Board of Health and Social Services of James Bay;

(11) Urgences-santé;

(12) any health communication centre or holder of an ambulance service permit governed by the Act respecting pre-hospital emergency services (chapter S-6.2); and

(13) the Centre de services scolaire du Littoral established by the Act respecting the Centre de services scolaire du Littoral (1966-1967, chapter 125).

This chapter applies to the establishment of an employer referred to in the first paragraph if the establishment is an establishment within the meaning of this Act.

"**335.2.** For the purposes of subdivision 3 of Division II of Chapter III,

(1) the fourth paragraph of section 58 does not apply; and

(2) the elements referred to in subparagraphs 4 and 5 of the second paragraph of section 59 are determined by the employer, who must provide the worker, free of charge, with all the individual protective means and equipment determined.

"**335.3.** For the purposes of Chapter IV,

(1) the third paragraph of section 68 does not apply;

(2) if there is no agreement between the employer and the workers of the establishment in accordance with section 70, the number of workers'

© Éditeur officiel du Québec, 2025

representatives on the health and safety committee is as follows, according to the number of workers in the establishment:

(*a*) 20 to 50 workers: 2;

(*b*) 51 to 100 workers: 3;

(*c*) 101 to 500 workers: 4;

(*d*) 501 to 1,000 workers: 5; and

(*e*) more than 1,000 workers: 6;

(3) until an agreement concerning the minimum frequency of committee meetings is entered into between the members of a health and safety committee or if there is no agreement in accordance with section 74, the committee shall meet at least once every three months;

(4) the functions of the health and safety committee are those provided for in subparagraphs 5 to 7, 10.1, 11 and 13 of the first paragraph of section 78, and also to receive copies of accident notices and to submit the appropriate recommendations to the employer and the Commission;

(5) the members of the health and safety committee must, within 120 days following their designation, participate in a one-day training program whose content is determined by the Commission; and

(6) a health and safety representative who is a member of a health and safety committee is exempted from participating in the training program referred to in paragraph 5.

"**335.4.** For the purposes of Chapter V,

(1) sections 88 and 88.1 do not apply;

(2) the health and safety representative exercises the functions provided for in subparagraphs 1, 3, 4, 7 and 8 of the first paragraph of section 90;

(3) the health and safety representative must, within 120 days following his designation, participate in a one-day training program whose content is determined by the Commission; and

(4) if there is no agreement between the members of the health and safety committee in accordance with section 92, the minimum amount of time the health and safety representative may devote to the exercise of the functions provided for in subparagraphs 1, 3, 4 and 8 of the first paragraph of section 90

© Éditeur officiel du Québec, 2025

is as follows, according to the number of workers in the establishment and for every three months:

(*a*) 20 to 50 workers: 9 hours and 45 minutes;

(*b*) 51 to 100 workers: 19 hours and 30 minutes;

(*c*) 101 to 200 workers: 32 hours and 30 minutes;

(*d*) 201 to 300 workers: 48 hours and 45 minutes;

(*e*) 301 to 400 workers: 58 hours and 30 minutes;

(*f*) 401 to 500 workers: 68 hours and 15 minutes; and

(*g*) more than 500 workers: 68 hours and 15 minutes, to which are added 13 hours per additional 100 workers.

"**335.5.** The members of the health and safety committee may agree to assign to the health and safety committee or the health and safety representative additional functions provided for in the first paragraph of section 78 and the first paragraph of section 90."

PROFESSIONAL SYNDICATES ACT

47. Section 1 of the Professional Syndicates Act (chapter S-40) is amended

(1) by striking out ", Canadian citizens," in subsection 1;

(2) by striking out both occurrences of ", nationality" in paragraph *c* of subsection 2.

48. Section 5 of the Act is amended by striking out "nationality," in paragraph *b*.

49. Section 8 of the Act is amended by striking out the first paragraph.

50. Section 26 of the Act is amended, in the first paragraph,

(1) in subparagraph *b*,

(*a*) by striking out "who are Canadian citizens and in good standing",

(*b*) by replacing "; or" by ".";

(2) by striking out subparagraph *c*.

51. Section 30 of the Act is amended by replacing "The Government designates the Minister" by "The Minister of Labour is".

© Éditeur officiel du Québec, 2025

ACT TO ESTABLISH THE ADMINISTRATIVE LABOUR TRIBUNAL

52. Section 6 of the Act to establish the Administrative Labour Tribunal (chapter T-15.1) is amended by inserting ", 48.0.6" after "37.3" in paragraph 2.

53. Section 8 of the Act is amended by adding the following paragraph at the end:

"(5) matters arising from the enforcement of sections 176.0.0.3 and 176.0.0.4 of the Act respecting occupational health and safety (chapter S-2.1)."

54. The Act is amended by inserting the following section after section 13:

"**13.1.** Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), only a person authorized by the Tribunal may have access to a record of the occupational health and safety division that contains information relating to the physical or mental health of a person or information the Tribunal considers to be confidential which, if disclosed, would be prejudicial to a person.

A person having access to such a record is required to maintain its confidentiality. If a copy or extract is given to the person, the person must destroy it as soon as it is no longer of use to the person."

55. Section 63 of the Act is amended by inserting ", except to take into account a retirement pension from the public sector that is paid to the member" at the end of the first paragraph.

56. Section 103 of the Act is amended by replacing "June" in the first paragraph by "September".

ACT TO IMPROVE SUPPORT FOR PERSONS AND TO SIMPLIFY THE SOCIAL ASSISTANCE REGIME

57. Section 12 of the Act to improve support for persons and to simplify the social assistance regime (2024, chapter 34) is amended by replacing subparagraph *a* of paragraph 1 by the following subparagraph:

"(*a*) by replacing "a medical report" by "a medical or psychosocial assessment";".

58. Section 25 of the Act is amended by replacing both occurrences of "and, if necessary," by "or".

59. Section 26 of the Act is replaced by the following section:

"**26.** Section 54 of the Act is amended by replacing "temporarily limited capacity" by "health constraint"."

© Éditeur officiel du Québec, 2025

60. Section 51 of the Act is amended by replacing paragraph 4 by the following paragraph:

"(4) by striking out paragraph 6;".

61. Section 75 of the Act is replaced by the following section:

"**75.** As of 1 April 2026, applications relating to a person's eligibility for the Social Solidarity Program that have not yet been the subject of a decision of the Minister are processed in accordance with section 70 of the Individual and Family Assistance Act (chapter A-13.1.1), as it read on 31 March 2026, except if the person discontinues his or her application and files a new application under that section after that date. In such a case, the existence of severe health constraints may not be recognized for any period preceding the date of the new application."

62. Section 76 of the Act is amended by striking out paragraph 1.

63. The Act is amended by inserting the following section after section 76:

"**76.1.** As of 1 April 2026, for the purposes of section 83.17 of the Individual and Family Assistance Act (chapter A-13.1.1), a person who had a severely limited capacity for employment is considered to have severe health constraints."

64. Section 78 of the Act is replaced by the following section:

"**78.** As of 1 January 2026, a recipient who was receiving a temporarily limited capacity allowance provided for in subparagraph 3 of the first paragraph of section 53 of the Individual and Family Assistance Act (chapter A-13.1.1), as regards the provision of childcare to a dependent child, in subparagraph 4 or in any of subparagraphs 6 to 8 of the first paragraph of that section, as they read on 31 December 2025, continues to receive that allowance as long as the recipient remains, without interruption, a recipient under the Social Assistance Program or the Last Resort Financial Assistance Program or eligible to receive dental or pharmaceutical services under section 48 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1) and as long as the recipient complies with the provisions of section 62, 63 or 63.1 of that Regulation that are applicable to his or her situation, as they read on that date.

However, a recipient receiving a temporarily limited capacity allowance under the first paragraph ceases to be entitled to it on becoming eligible for, as the case may be, a temporarily limited capacity allowance or a social solidarity allowance, or a health constraint allowance or a severe health constraint allowance.

Section 54 of the Individual and Family Assistance Act, as it read on 31 December 2025, applies to a recipient of a temporarily limited capacity allowance provided for in the first paragraph.

© Éditeur officiel du Québec, 2025

For the purposes of this section, the amount of the temporarily limited capacity allowance is $166 for an independent adult, or a family composed of one adult with temporarily limited capacity, and $285 for a family composed of two adults with temporarily limited capacity. The latter amount is shared equally between the two adults if there is a change in the composition of the family."

65. Section 79 of the Act is replaced by the following section:

"**79.** The provisions of this Act come into force on the date or dates to be set by order of the Government, except

(1) the provisions of paragraphs 3 and 4 of section 51 and those of section 78, which come into force on 1 January 2026; and

(2) the provisions of sections 4 to 7, 9, 10, 12 and 26, paragraphs 1 and 2 of section 28, paragraph 1 of section 31, section 36, paragraph 1 and subparagraph *b* of paragraph 2 of section 47, paragraphs 2 and 3 of section 49, section 50, insofar as it enacts paragraph 1 of section 131.1 of the Individual and Family Assistance Act (chapter A-13.1.1), paragraphs 2 and 7 of section 51, sections 56 and 75, paragraph 1 of section 76 as well as section 76.1, which come into force on 1 April 2026."

BUILDING CODE — 1985 REGULATION

66. Section 1 of the Building Code — 1985 Regulation (chapter S-2.1, r. 0.1) is amended by striking out the definition of "building".

67. The Regulation is amended by inserting the following section before section 2:

"**1.1.** This Regulation applies to the following buildings that are exempted from the application of Chapter I of the Construction Code (chapter B-1.1, r. 2) or Chapter VIII of the Safety Code (chapter B-1.1, r. 3):

(1) a detention occupancy that constitutes a prison;

(2) a subway station;

(3) an agricultural occupancy; and

(4) an industrial occupancy.

Any reference to a building in this Regulation is a reference to one of the buildings referred to in the first paragraph, unless the context indicates otherwise."

68. Section 3 of the Regulation is repealed.

© Éditeur officiel du Québec, 2025

REGULATION RESPECTING THE REMUNERATION AND OTHER CONDITIONS OF EMPLOYMENT OF THE MEMBERS OF THE ADMINISTRATIVE LABOUR TRIBUNAL

69. Section 4 of the Regulation respecting the remuneration and other conditions of employment of the members of the Administrative Labour Tribunal (chapter T-15.1, r. 2) is amended by replacing the second sentence of the first paragraph by the following sentence: "Such deduction is made at the time of appointment or at the time the person begins to receive the pension."

TRANSITIONAL AND FINAL PROVISIONS

70. Grievances filed before 28 October 2026 remain subject to the rules of evidence and procedure provided for in Division III of Chapter IV of the Labour Code (chapter C-27) in force on the date of their filing.

71. Section 224 of the Act respecting occupational health and safety (chapter S-2.1), as amended by section 45 of this Act, applies to any draft regulation already adopted by the Commission des normes, de l'équité, de la santé et de la sécurité du travail under section 223 of the Act respecting occupational health and safety that was not approved by the Government before 28 October 2025.

72. The provisions of Chapter XVI.1 of the Act respecting occupational health and safety (chapter S-2.1), enacted by section 46 of this Act, cease to have effect, on the date or dates to be set by the Government. The Government may, by regulation, for the establishments of the employers referred to in section 335.1 of the Act respecting occupational health and safety, enacted by section 46 of this Act, take any transitional measure related to the time within which a prevention program or action plan must be prepared, implemented or updated, or related to the training programs which the members of the health and safety committee or the health and safety representative must undergo.

73. A member of a health and safety committee or a health and safety representative of an establishment to which Chapter XVI.1 of the Act respecting occupational health and safety (chapter S-2.1), enacted by section 46 of this Act, applies, must participate in the training program provided for in paragraph 5 of section 335.3 or paragraph 3 of section 335.4 of the Act respecting occupational health and safety, enacted by section 46 of this Act, either within 120 days of being designated or before 1 October 2026, if the member or representative was designated before that date, whichever is later.

74. The Minister must, in collaboration with the Commission des normes, de l'équité, de la santé et de la sécurité du travail, the Minister of Health and Social Services and the Minister of Education, Recreation and Sports, not later than 1 October 2029, report to the Government on the carrying out of the provisions of Chapter XVI.1 of the Act respecting occupational health and

© Éditeur officiel du Québec, 2025

safety (chapter S-2.1), enacted by section 46 of this Act, and the advisability of maintaining or amending them.

The report must, in particular, take into account the realities specific to women and men.

75. Between 1 January 2026 and 31 March 2026,

(1) section 53 of the Individual and Family Assistance Act (chapter A-13.1.1) is to be read as follows:

"**53.** A temporarily limited capacity allowance is added to the basic benefit when an independent adult or an adult member of a family

(1) produces a medical report establishing that, due to the adult's physical or mental condition, the adult will be unable, for a period of at least one month, to engage in a job preparation, integration or retention activity; or

(2) is at least 20 weeks pregnant or gave birth less than 18 weeks previously and applies for the allowance; the application must be filed together with a medical certificate that may be replaced by a written report attesting the pregnancy, signed by a midwife and indicating the adult's name and date of birth, the number of weeks of pregnancy, if applicable, and the expected or actual date of delivery.";

(2) section 73 of the Individual and Family Assistance Act is to be read as follows:

"**73.** The provisions of this Act and of the regulations regarding the Social Assistance Program apply to this program, with the necessary modifications, except the provisions relating to the parental contribution and the temporarily limited capacity allowance.

The adjustments for adults and the adjustments for dependent children that do not apply to the Social Solidarity Program are determined by regulation.";

(3) subparagraph 2 of the second paragraph of section 21 of the Act respecting administrative justice (chapter J-3) is to be read as follows:

"(2) under section 118 of the Individual and Family Assistance Act (chapter A-13.1.1), to contest a decision concerning the assessment of a temporarily limited capacity for the reason set out in paragraph 1 of section 53 of that Act or the assessment of a severely limited capacity for employment referred to in section 70 of that Act;".

76. Between 1 January 2026 and the date preceding the date of coming into force of section 52 of the Act to improve support for persons and to simplify the social assistance regime (2024, chapter 34), section 133 of the Individual and Family Assistance Act (chapter A-13.1.1) is to be read as if the following paragraph were added at the end:

© Éditeur officiel du Québec, 2025

"(4) determining the adjustments for adults and the adjustments for dependent children that do not apply to the program."

77. Between 1 April 2026 and the date preceding the date of coming into force of section 20 of the Act to improve support for persons and to simplify the social assistance regime (2024, chapter 34),

(1) section 44 of the Individual and Family Assistance Act (chapter A-13.1.1) is to be read as follows:

"**44.** The purpose of the Social Assistance Program is to grant last resort financial assistance to persons who do not have severe health constraints. A further purpose is to encourage such persons to engage in activities promoting their entry on the labour market or their social and community participation.";

(2) section 53 of the Individual and Family Assistance Act is to be read as follows:

"**53.** A health constraint allowance is added to the basic benefit when an independent adult or an adult member of a family

(1) produces a medical or psychosocial assessment establishing that the adult's state of physical, mental or psychosocial health prevents the adult, for a period of at least one month, from engaging in a job preparation, integration or retention activity; or

(2) applies for the allowance due to being at least 20 weeks pregnant or having given birth less than 18 weeks previously; the application must be filed together with a medical certificate prepared by a health or social services professional designated by regulation that attests to the pregnancy and indicates the adult's name and date of birth, the number of weeks of pregnancy, if applicable, and the expected or actual date of delivery.";

(3) subparagraph 1 of the first paragraph of section 55 of the Individual and Family Assistance Act is to be read as follows:

"(1) determining the amount of the applicable basic benefit and, in keeping with the regulation, adding to it any health constraint allowance, any adjustments for adults, any support allowance granted under Chapter I of Title I, any adjustments for dependent children and any special benefits; and";

(4) section 67 of the Individual and Family Assistance Act is to be read as follows:

"**67.** The purpose of the Social Solidarity Program is to grant last resort financial assistance to persons with severe health constraints.

A further purpose of the program is to foster the inclusion and social participation of such persons and their active contribution to society, by providing all the help and support they require.";

© Éditeur officiel du Québec, 2025

(5) section 70 of the Individual and Family Assistance Act is to be read as follows:

"**70.** An independent adult or a family is eligible under the program if the adult or an adult member of the family produces a medical or psychosocial assessment establishing that the adult's state of physical, mental or psychosocial health is significantly deficient or impaired for a period of at least one year and that, for that reason and given the adult's socio-professional profile, the adult has severe health constraints that prevent him or her from acquiring economic self-sufficiency through employment.

Each year, the Minister may reassess whether a person has severe health constraints.

In exceptional circumstances, the Minister may exempt a person from the obligation to produce a medical or psychosocial assessment.";

(6) section 72 of the Individual and Family Assistance Act is to be read as follows:

"**72.** The Government may, by regulation, prescribe for recipients under the program the amounts of the adjustments for adults, which may vary according to the time elapsed since they became recipients under the program, and determine the cases in which and the conditions under which those amounts are to be granted.

For the purpose of calculating the elapsed time, the regulation may provide that the periods in which a person had severe health constraints that prevented the person from acquiring economic self-sufficiency for a period of at least one year or a handicap requiring exceptional care are considered, in the cases and on the conditions determined in the regulation.

The Government may also make regulations prescribing more flexible rules applicable to recipients under the program as regards

(1) property, liquid assets, or amounts paid into a pension plan;

(2) property, liquid assets, or income, earnings or other benefits derived from a succession; and

(3) the eligibility requirements for certain special benefits.";

(7) section 73 of the Individual and Family Assistance Act is to be read as follows:

"**73.** The provisions of this Act and of the regulations regarding the Social Assistance Program apply to this program, with the necessary modifications, except the provisions relating to the parental contribution and the health constraint allowance.

© Éditeur officiel du Québec, 2025

The adjustments for adults and the adjustments for dependent children that do not apply to the Social Solidarity Program are determined by regulation.";

(8) section 83.17 of the Individual and Family Assistance Act is to be read as follows:

"**83.17.** A person is eligible under the Basic Income Program if, during the period determined by regulation, the person has severe health constraints within the meaning of section 70 and is a recipient under the Social Solidarity Program, and if the person meets the other conditions determined by regulation.

Despite the first paragraph, a person is also eligible under the Basic Income Program if, in the cases and under the conditions determined by regulation, the person has severe health constraints that should prevent the person from acquiring economic self-sufficiency permanently or indefinitely.

The provisions of this chapter apply by operation of law to any person who meets the eligibility requirements of the program.";

(9) paragraph 7 of section 132 of the Individual and Family Assistance Act is to be read as follows:

"(7) determining the amount of the health constraint allowance and the adjustments for adults and for dependent children, and determining the cases in which and the conditions under which those amounts are to be granted;";

(10) paragraphs 1 and 2 of section 133.2 of the Individual and Family Assistance Act are to be read as follows:

"(1) prescribing, for the purposes of the first paragraph of section 83.17, the period during which a person must have severe health constraints and be a recipient under the Social Solidarity Program, as well as the other eligibility requirements for the program;

"(2) prescribing, for the purposes of the second paragraph of section 83.17, the cases in which and the conditions under which a person who has severe health constraints is also eligible under the Basic Income Program;";

(11) subparagraph 2 of the second paragraph of section 21 of the Act respecting administrative justice (chapter J-3) is to be read as follows:

"(2) under section 118 of the Individual and Family Assistance Act (chapter A-13.1.1), to contest a decision concerning the assessment of health constraints for the reason set out in paragraph 1 of section 53 of that Act or the assessment of severe health constraints referred to in section 70 of that Act;".

78. The provisions of the Building Code — 1985 Regulation (chapter S-2.1, r. 0.1) are deemed to be made under section 176.0.0.1 of the Act respecting occupational health and safety (chapter S-2.1), enacted by section 43 of this Act.

© Éditeur officiel du Québec, 2025

79. Section 4 of the Regulation respecting the remuneration and other conditions of employment of the members of the Administrative Labour Tribunal (chapter T-15.1, r. 2), as amended by section 69 of this Act, does not apply to the remainder of the term of a member that commenced before 28 October 2025.

80. The provisions of this Act come into force on 28 October 2025, except

(1) the provisions of sections 2 to 5, which come into force on 1 January 2027;

(2) the provisions of sections 7, 8 and 10, section 12 insofar as it enacts section 100.3.2 of the Labour Code (chapter C-27), and section 14, which come into force on 28 October 2026;

(3) the provisions of sections 26 to 28, which come into force on the date of coming into force of the first regulation made under subparagraph *j* of paragraph 1 of section 12 of the Master Electricians Act (chapter M-3), enacted by section 26 of this Act; and

(4) the provisions of sections 40 to 42, which come into force on the date the member chosen from the lists provided by the most representative union associations and the member representing the employers of the public and parapublic sectors on the board of directors of the Commission des normes, de l'équité, de la santé et de la sécurité du travail referred to in section 141 of the Act respecting occupational health and safety (chapter S-2.1), as amended by section 41 of this Act, have both been appointed under section 140 of that Act, as amended by section 40 of this Act.

107789

© Éditeur officiel du Québec, 2025

Gouvernement du Québec

O.C. 1407-2025, 26 November 2025

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

WHEREAS, under subparagraph 18 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Government may, by regulation, after Retraite Québec has consulted the pension committee referred to in section 163 of the Act in the case of the Government and Public Employees Retirement Plan, in particular establish, for the purposes of section 177 of the Act, the rate of contribution applicable to the Government and Public Employees Retirement Plan each year, according to the rules, terms and conditions prescribed by the regulation, and prescribe the factor used each year for the contribution formula;

WHEREAS, in accordance with the first paragraph of section 134 of the Act, Retraite Québec has consulted the pension committee referred to in section 163 of the Act;

WHEREAS it is expedient to make the Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan;

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

THAT the Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan, attached to this Order in Council, be made.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

Act respecting the Government and Public Employees Retirement Plan
(chapter R-10, s. 134, 1st par., subpar. 18).

1. The Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) is amended in Schedule IV.4 by adding the following at the end under the columns "Year", "Rate of contribution" and "Factor":

"

2026	8.63%	0.0153
2027	8.12%	0.0144
2028	7.61%	0.0135

".

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

107796

© Éditeur officiel du Québec, 2025

Gouvernement du Québec

O.C. 1408-2025, 26 November 2025

Amendment of the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel

WHEREAS, under the first paragraph of section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), notwithstanding any inconsistent provision of the Act, except the provisions of Chapter VIII of the Act, the Government may in particular establish special provisions with respect to classes of employees it designates;

WHEREAS it is expedient to amend the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 2);

WHEREAS, under the second paragraph of section 23 of the Act, an order under the first paragraph may have effect 12 months or less before it is made;

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

THAT the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 2) be amended in accordance with the text attached to this Order in Council;

THAT this Order in Council have effect since 1 December 2024.

DAVID BAHAN
Clerk of the Conseil exécutif

Amendment of the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel

Act respecting the Pension Plan of Management Personnel
(chapter R-12.1, s. 23).

1. Schedule II to the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 2) is amended in paragraph 13

(1) by striking out "of the Act respecting the governance of the health and social services system (chapter G-1.021) or";

(2) by striking out ", and the presidents and executive directors, the assistant presidents and executive directors and the assistant executive directors of integrated health and social services centres and unamalgamated institutions, within the meaning of 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)".

107797

© Éditeur officiel du Québec, 2025

Gouvernement du Québec

O.C. 1421-2025, 26 November 2025

Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances

WHEREAS, under the first paragraph of section 46.1 of the Environment Quality Act (chapter Q-2), subdivision 1 of Division VI of Chapter IV of Title I of the Act applies to a person (the "emitter") who carries on or operates a business, facility or establishment that emits greenhouse gases, who distributes a product whose production or use entails the emission of greenhouse gases or who is considered to be such an emitter by regulation in particular of the Government;

WHEREAS, under the first paragraph of section 46.6 of the Act, every emitter determined by regulation of the Government must, subject to the conditions and for each period determined by regulation of the Government, cover its greenhouse gas emissions with an equivalent number of emission allowances;

WHEREAS, under paragraph 4 of section 46.15 of the Act, the Government may, by regulation, define any term or expression used in subdivision 1 of Division VI of Chapter IV of Title I of the Act;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances was published in Part 2 of the *Gazette officielle du Québec* of 10 September 2025 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks:

THAT the Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances, attached to this Order in Council, be made.

DAVID BAHAN
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances

Environment Quality Act
(chapter Q-2, ss. 46.1, 46.6, 1st par., and 46.15, 4th par.).

1. The Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) is amended in section 2 by adding ", excluding the CO_2 emissions attributable to the combustion or use of biomethane" at the end of subparagraph 3 of the second paragraph.

2. Section 3 is amended by adding ", excluding the CO_2 emissions attributable to the combustion or use of biomethane" at the end of paragraph 7.

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

107798

© Éditeur officiel du Québec, 2025

M.O., 2025

Order 5500 of the Minister of Justice dated 27 November 2025

Code of Civil Procedure
(chapter C-25.01)

Regulation to amend the Regulation respecting the Basic Parental Contribution Determination Table

MINISTER OF JUSTICE,

CONSIDERING the second paragraph of article 443 of the Code of Civil Procedure (chapter C-25.01), which provides that the Minister of Justice prescribes and publishes a table determining the combined basic child support contribution payable by the parents on the basis of their disposable income and the number of children they have;

CONSIDERING the publication of a draft Regulation to amend the Regulation respecting the Basic Parental Contribution Determination Table in Part 2 of the *Gazette officielle du Québec* of 17 September 2025, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1) with a notice that it could be made by the Minister on the expiry of 45 days following that publication;

CONSIDERING that it is expedient to make the Regulation;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting the Basic Parental Contribution Determination Table, attached to this Order, is made.

Quebec, 27 November 2025

SIMON JOLIN-BARRETTE
Minister of Justice

Regulation to amend the Regulation respecting the Basic Parental Contribution Determination Table

Code of Civil procedure
(chapter C-25.01, a. 443, 2nd par.).

1. The Regulation respecting the Basic Parental Contribution Determination Table (chapter C-25.01, r. 12) is amended by replacing Schedule I by Schedule I attached to this Regulation.

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

© Éditeur officiel du Québec, 2025

SCHEDULE I
(s. 1)

BASIC PARENTAL CONTRIBUTION DETERMINATION TABLE (EFFECTIVE AS OF 1 JANUARY 2026)

Disposable Income of Parents ($)	Basic Annual Contribution ($) Number of Children					
	1 child	2 children	3 children	4 children	5 children	6 children[1]
1 - 1 000	500	500	500	500	500	500
1 001 - 2 000	1 000	1 000	1 000	1 000	1 000	1 000
2 001 - 3 000	1 500	1 500	1 500	1 500	1 500	1 500
3 001 - 4 000	2 000	2 000	2 000	2 000	2 000	2 000
4 001 - 5 000	2 500	2 500	2 500	2 500	2 500	2 500
5 001 - 6 000	3 000	3 000	3 000	3 000	3 000	3 000
6 001 - 7 000	3 500	3 500	3 500	3 500	3 500	3 500
7 001 - 8 000	4 000	4 000	4 000	4 000	4 000	4 000
8 001 - 9 000	4 130	4 500	4 500	4 500	4 500	4 500
9 001 - 10 000	4 140	5 000	5 000	5 000	5 000	5 000
10 001 - 12 000	4 270	6 000	6 000	6 000	6 000	6 000
12 001 - 14 000	4 300	6 690	7 000	7 000	7 000	7 000
14 001 - 16 000	4 400	6 780	8 000	8 000	8 000	8 000
16 001 - 18 000	4 500	6 930	8 340	9 000	9 000	9 000
18 001 - 20 000	4 650	7 150	8 640	10 000	10 000	10 000
20 001 - 22 000	4 920	7 550	9 170	10 780	11 000	11 000
22 001 - 24 000	5 190	7 970	9 710	11 420	12 000	12 000
24 001 - 26 000	5 480	8 430	10 280	12 130	13 000	13 000
26 001 - 28 000	5 760	8 800	10 860	12 860	14 000	14 000
28 001 - 30 000	6 040	9 190	11 330	13 510	15 000	15 000
30 001 - 32 000	6 270	9 500	11 810	14 140	16 000	16 000
32 001 - 34 000	6 460	9 770	12 230	14 630	17 000	17 000
34 001 - 36 000	6 670	10 010	12 570	15 110	17 660	18 000
36 001 - 38 000	6 810	10 270	12 840	15 410	18 000	19 000
38 001 - 40 000	7 000	10 470	13 100	15 730	18 360	20 000
40 001 - 42 000	7 170	10 680	13 380	16 050	18 730	21 000
42 001 - 44 000	7 340	10 900	13 610	16 300	19 010	21 710
44 001 - 46 000	7 500	11 090	13 850	16 610	19 360	22 140
46 001 - 48 000	7 650	11 340	14 130	16 970	19 790	22 610
48 001 - 50 000	7 820	11 510	14 410	17 310	20 200	23 100
50 001 - 52 000	7 990	11 720	14 690	17 690	20 640	23 630
52 001 - 54 000	8 170	11 970	15 010	18 050	21 090	24 140
54 001 - 56 000	8 340	12 210	15 340	18 500	21 630	24 760
56 001 - 58 000	8 520	12 460	15 660	18 850	22 080	25 280
58 001 - 60 000	8 710	12 680	15 970	19 270	22 570	25 850
60 001 - 62 000	8 900	12 930	16 290	19 660	23 030	26 370
62 001 - 64 000	9 060	13 160	16 630	20 080	23 530	26 990
64 001 - 66 000	9 230	13 410	16 960	20 480	24 010	27 530
66 001 - 68 000	9 430	13 620	17 230	20 850	24 470	28 090
68 001 - 70 000	9 570	13 850	17 550	21 280	25 000	28 710
70 001 - 72 000	9 740	14 080	17 880	21 660	25 470	29 250
72 001 - 74 000	9 900	14 300	18 200	22 080	25 980	29 860
74 001 - 76 000	10 100	14 530	18 510	22 510	26 510	30 490
76 001 - 78 000	10 230	14 700	18 760	22 820	26 870	30 920
78 001 - 80 000	10 370	14 910	19 040	23 150	27 280	31 400
80 001 - 82 000	10 510	15 090	19 270	23 470	27 650	31 850
82 001 - 84 000	10 640	15 270	19 540	23 790	28 060	32 310
84 001 - 86 000	10 830	15 460	19 800	24 100	28 440	32 750
86 001 - 88 000	10 940	15 620	20 000	24 400	28 780	33 160
88 001 - 90 000	11 040	15 770	20 190	24 620	29 040	33 480
90 001 - 92 000	11 140	15 910	20 430	24 900	29 420	33 910
92 001 - 94 000	11 260	16 070	20 620	25 150	29 680	34 210
94 001 - 96 000	11 390	16 220	20 820	25 420	30 030	34 610
96 001 - 98 000	11 460	16 330	20 960	25 620	30 260	34 920
98 001 - 100 000	11 560	16 440	21 130	25 790	30 480	35 170

© Éditeur officiel du Québec, 2025

Disposable Income of Parents ($)	Basic Annual Contribution ($) Number of Children					
	1 child	2 children	3 children	4 children	5 children	6 children[1]
100 001 - 102 000	11 650	16 550	21 290	26 010	30 750	35 480
102 001 - 104 000	11 720	16 640	21 430	26 160	30 970	35 710
104 001 - 106 000	11 790	16 740	21 550	26 360	31 170	35 960
106 001 - 108 000	11 860	16 840	21 700	26 530	31 400	36 210
108 001 - 110 000	11 920	16 920	21 850	26 700	31 600	36 450
110 001 - 112 000	12 010	17 020	21 980	26 850	31 820	36 710
112 001 - 114 000	12 080	17 100	22 120	27 030	32 050	36 950
114 001 - 116 000	12 170	17 200	22 250	27 200	32 250	37 200
116 001 - 118 000	12 250	17 290	22 400	27 360	32 480	37 460
118 001 - 120 000	12 320	17 380	22 540	27 560	32 680	37 680
120 001 - 122 000	12 380	17 470	22 650	27 700	32 880	37 920
122 001 - 124 000	12 440	17 570	22 790	27 880	33 090	38 150
124 001 - 126 000	12 520	17 660	22 910	28 020	33 310	38 400
126 001 - 128 000	12 600	17 730	23 060	28 190	33 510	38 650
128 001 - 130 000	12 660	17 830	23 190	28 350	33 700	38 880
130 001 - 132 000	12 740	17 930	23 340	28 510	33 910	39 110
132 001 - 134 000	12 800	18 010	23 450	28 700	34 130	39 350
134 001 - 136 000	12 870	18 100	23 580	28 850	34 320	39 590
136 001 - 138 000	12 960	18 180	23 730	29 000	34 550	39 830
138 001 - 140 000	13 020	18 280	23 860	29 190	34 750	40 080
140 001 - 142 000	13 090	18 360	23 990	29 340	34 960	40 310
142 001 - 144 000	13 170	18 470	24 130	29 510	35 170	40 560
144 001 - 146 000	13 240	18 550	24 250	29 650	35 390	40 800
146 001 - 148 000	13 320	18 640	24 410	29 870	35 590	41 050
148 001 - 150 000	13 390	18 740	24 540	30 010	35 820	41 290
150 001 - 152 000	13 470	18 830	24 670	30 170	36 010	41 530
152 001 - 154 000	13 530	18 920	24 800	30 350	36 230	41 750
154 001 - 156 000	13 620	19 020	24 960	30 520	36 460	42 020
156 001 - 158 000	13 680	19 120	25 080	30 680	36 650	42 270
158 001 - 160 000	13 760	19 200	25 200	30 850	36 880	42 510
160 001 - 162 000	13 820	19 280	25 350	31 030	37 090	42 750
162 001 - 164 000	13 910	19 380	25 500	31 200	37 280	42 980
164 001 - 166 000	13 970	19 490	25 640	31 360	37 500	43 250
166 001 - 168 000	14 030	19 570	25 760	31 510	37 720	43 460
168 001 - 170 000	14 100	19 650	25 870	31 670	37 900	43 680
170 001 - 172 000	14 180	19 730	26 010	31 830	38 100	43 920
172 001 - 174 000	14 250	19 830	26 130	31 990	38 290	44 130
174 001 - 176 000	14 320	19 900	26 260	32 140	38 500	44 390
176 001 - 178 000	14 380	20 000	26 370	32 300	38 700	44 610
178 001 - 180 000	14 450	20 100	26 540	32 460	38 890	44 840
180 001 - 182 000	14 530	20 170	26 650	32 610	39 100	45 070
182 001 - 184 000	14 590	20 270	26 770	32 770	39 300	45 280
184 001 - 186 000	14 650	20 340	26 910	32 930	39 480	45 520
186 001 - 188 000	14 730	20 420	27 040	33 100	39 700	45 760
188 001 - 190 000	14 790	20 500	27 160	33 240	39 900	45 990
190 001 - 192 000	14 870	20 600	27 290	33 420	40 090	46 220
192 001 - 194 000	14 940	20 700	27 410	33 580	40 300	46 460
194 001 - 196 000	15 010	20 780	27 570	33 730	40 510	46 680
196 001 - 198 000	15 070	20 870	27 690	33 890	40 690	46 920
198 001 - 200 000	15 140	20 960	27 810	34 050	40 920	47 140
Disposable income greater than $200,000 [2]	15 140 plus 3.5% of excess amount	20 960 plus 4.5% of excess amount	27 810 plus 6.5% of excess amount	34 050 plus 8.0% of excess amount	40 920 plus 10.0% of excess amount	47 140 plus 11.5% of excess amount

(1) If the number of children is greater than 6, the basic parental contribution is determined by multiplying the difference between the amounts prescribed in the Table for 5 and 6 children by the number of additional children and by adding the product thus obtained to the amount prescribed for 6 children (s. 1, 2nd par. of the Regulation respecting the Basic Parental Contribution Determination Table).

(2) For the part of income exceeding $200,000, the percentage indicated is shown for information purposes only. The court may, if it deems it appropriate, fix for that part of the disposable income an amount different from the amount that would be obtained using that percentage (s. 10 of the Regulation respecting the determination of child support payments (chapter C-25.01, r. 0.4)).

Amount of the basic deduction for the purpose of calculating disposable income (line 301 on the Child Support Determination Form) effective as of 1 January 2026: $13,865

107802

© Éditeur officiel du Québec, 2025

M.O., 2025

Order 2025-0007 of Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks dated 27 October 2025

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

THE MINISTER OF THE ENVIRONMENT, THE FIGHT AGAINST CLIMATE CHANGE, WILDLIFE AND PARKS,

CONSIDERING the first paragraph of section 2.2 of the Environment Quality Act (chapter Q-2), according to which the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks may make regulations determining what information, other than personal information, a person is required to provide regarding an enterprise, a facility or an establishment that the person operates, as well as how, when and how often this information must be provided;

CONSIDERING the first paragraph of section 46.2 of the Act, which also allows the Minister to make regulations determining in particular the emitters that are required to report their greenhouse gas emissions and the information or documents that must be provided to the Minister to determine the emissions;

CONSIDERING that, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere was published in Part 2 of the *Gazette officielle du Québec* of 27 August 2025 with a notice that it could be made by the Minister of the Environment, the Fight Against Climate Change, Wildlife and Parks on the expiry of 45 days following that publication;

CONSIDERING that it is expedient to make the Regulation without amendment;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere, attached to this Order, is hereby made.

Québec, 27 October 2025

BERNARD DRAINVILLE
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.".

© Éditeur officiel du Québec, 2025

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	
- Louisiana	
- Missouri	
- Arkansas	

© Éditeur officiel du Québec, 2025

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

".

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

107721

© Éditeur officiel du Québec, 2025

M.O., 2025-19

Order number I-14.01-2025-19 of the Minister of Finance dated 27 November 2025

Derivatives Act
(chapter I-14.01)

Regulation to amend Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives

WHEREAS subparagraph 11 of the first paragraph of section 175 of the Derivatives Act (chapter I-14.01) provides that the Autorité des marchés financiers may make regulations concerning the matters referred to in that subparagraph;

WHEREAS the fourth and fifth paragraphs of that section provide that a draft regulation under that section must be published in the Bulletin de l'Autorité des marchés financiers with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or adopted before 30 days have elapsed since its publication;

WHEREAS the second and sixth paragraphs of that section provide that a regulation under the first paragraph of that section must be submitted to the Minister of Finance, who may approve it with or without amendments, and comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the regulation;

WHEREAS the Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives was approved by ministerial order no. 2017-01 dated 16 March 2017 (2017, G.O. 2, 633);

WHEREAS there is cause to amend this Regulation;

WHEREAS the draft regulation to amend Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives was published in the Bulletin de l'Autorité des marchés financiers, vol. 21, no. 37 of 19 September 2024;

WHEREAS the Autorité des marchés financiers made, on 5 November 2025, by the decision no. 2025-PDG-0053, Regulation to amend Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives;

WHEREAS there is cause to approve this Regulation without amendments;

CONSEQUENTLY, the Minister of Finance approves without amendments the Regulation to amend Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives appended hereto.

27 November 2025

ERIC GIRARD
Minister of Finance

© Éditeur officiel du Québec, 2025

REGULATION TO AMEND REGULATION 94-101 RESPECTING MANDATORY CENTRAL COUNTERPARTY CLEARING OF DERIVATIVES

Derivatives Act
(chapter I-14.01, s. 175, 1st par., subpar. (11))

1. Appendix A of Regulation 94-101 respecting Mandatory Central Counterparty Clearing of Derivatives (chapiter I-14.01, s. 0.01) is replaced by the following:

"**APPENDIX A**
MANDATORY CLEARABLE DERIVATIVES
(subsection 1(1))

Interest Rate Swaps

Fixed-to-float swaps					
Floating rate index	**Settlement currency**	**Maturity**	**Settlement currency type**	**Optionality**	**Notional type**
EURIBOR	EUR	28 days to 50 years	Single currency	No	Constant or variable
BBSW	AUD	28 days to 30 years	Single currency	No	Constant or variable

Basis swaps					
Floating rate index	**Settlement currency**	**Maturity**	**Settlement currency type**	**Optionality**	**Notional type**
EURIBOR	EUR	28 days to 50 years	Single currency	No	Constant or variable

Overnight index swaps					
Floating rate index	**Settlement currency**	**Maturity**	**Settlement currency type**	**Optionality**	**Notional type**
CORRA	CAD	7 days to 30 years	Single currency	No	Constant
FedFunds	USD	7 days to 3 years	Single currency	No	Constant
SOFR	USD	7 days to 50 years	Single currency	No	Constant
€STR	EUR	7 days to 3 years	Single currency	No	Constant
SONIA	GBP	7 days to 50 years	Single currency	No	Constant

© Éditeur officiel du Québec, 2025

Forward Rate Agreements

Floating rate index	Settlement currency	Maturity	Settlement currency type	Optionality	Notional type
EURIBOR	EUR	3 days to 3 years	Single currency	No	Constant

Credit Default Swaps

Index	Region	Maturity	Applicable series	Tranched
CDX.NA.IG	North America	5 years and 10 years	Series 47 and subsequent series.	No
CDX.NA.HY	North America	5 years	Series 47 and subsequent series.	No
iTraxx Europe	Europe	5 years	Series 46 and subsequent series.	No

”.

2. The Regulation is amended by replacing all occurrences of “opération” and “opérations”, in the French text of sections 1, 3 and 7, by “transaction” and “transactions”, with the necessary grammatical changes.

3. This Regulation comes into force on 25 March 2026.

107801

© Éditeur officiel du Québec, 2025

Draft Regulation

Professional Code
(chapter C-26)

Committee on training of acupuncturists

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the committee on training of acupuncturists, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation fixes, in accordance with the second paragraph of section 184 of the Professional Code (chapter C-26), the terms and conditions of cooperation between the Ordre des acupuncteurs du Québec and the authorities of the educational institutions in Québec referred to in the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders (chapter C-26, r. 2), in particular in the development and review of

— the programs of study leading to a diploma giving access to a permit or specialist's certificate;

— the standards that the board of directors of the Order is required to establish by regulation under paragraph *c* of section 93 of the Code; and

— where applicable, the other terms and conditions that the board of directors of the Order may determine by regulation under subparagraph *i* of the first paragraph of section 94 of the Code, and the standards of equivalence of such terms and conditions that the board of directors of the Order may determine under the regulation.

The draft Regulation provides for the establishment of a committee on training within the Ordre des acupuncteurs. The committee is to be composed of five members appointed, for a term of office of three years, by the Fédération des cégeps, the Minister of Higher Education, Research, Science and Technology or the Minister's representative, and the board of directors of the Ordre.

Further information on the draft Regulation may be obtained by contacting Fabienne Questel, attorney, Direction des affaires juridiques, Office des professions du Québec, 800, place D'Youville, 10e étage, Québec (Québec) G1R 5Z3; telephone: 418 643-6912 or 1 800 643-6912, extension 350; email: fabienne.questel@opq.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Jean Gagnon, Secretary, Office des professions du Québec, 800, place D'Youville, 10e étage, Québec (Québec) G1R 5Z3; email: secretariat@opq.gouv.qc.ca. The comments will be forwarded by the Office to the Minister of Labour and may also be sent to the orders and to interested departments and bodies.

JEAN BOULET
Minister of Labour

Regulation respecting the committee on training of acupuncturists

Professional Code
(chapter C-26, s. 184, 2nd par.)

1. A committee on training is hereby established within the Ordre des acupuncteurs du Québec.

2. The committee is an advisory committee whose mandate is to examine matters relating to the quality of the training of acupuncturists, in keeping with the respective and complementary jurisdictions of the Order, college educational institutions and the Minister of Higher Education, Research, Science and Technology.

Quality of training means the appropriateness of the training for the acquisition of the professional skills required for the practice of the profession of acupuncturist.

In respect of training, the committee must consider

(1) the objectives of the training programs offered by college educational institutions leading to a diploma that gives access to a permit or specialist's certificate issued by the Order;

(2) the objectives of the other terms and conditions for the issue of permits or specialist's certificates that may be imposed by a regulation of the board of directors of the Order, such as professional training periods or professional examinations; and

(3) the standards for a diploma or training equivalence, prescribed by regulation of the board of directors of the Order, that gives access to a permit or specialist's certificate issued by the Order.

3. The committee must be composed of 5 members chosen for their knowledge and the responsibilities they have exercised in respect of the matters referred to in section 2.

© Éditeur officiel du Québec, 2025

The Fédération des cégeps must appoint 2 members.

The Minister of Higher Education, Research, Science and Technology, or the Minister's representative, must appoint 1 member to the committee and, if necessary, 1 alternate.

The board of directors must appoint 2 members of the Order, and the committee must select one of those 2 members as its chair.

The committee may also authorize persons or representatives of organizations concerned to participate in its meetings.

4. The members of the committee are appointed for a term of 3 years and remain in office until they are reappointed or replaced.

Any vacancy among the members of the committee is filled in the manner prescribed for the appointment of the member to be replaced, for the unexpired portion of that member's term.

5. The functions of the committee are

(1) to review each year the situation as regards the quality of training in light of developments in knowledge and practice, particularly in respect of protection of the public, and, where appropriate, to report its observations to the board of directors;

(2) to provide its opinion to the board of directors, in respect of the quality of training,

(*a*) on projects involving the review or preparation of the objectives or standards referred to in the third paragraph of section 2; and

(*b*) on ways to improve the quality of training, in particular by proposing solutions to the problems observed.

The committee indicates the viewpoint of each of its members in its report and in its opinions, if any.

6. The members of the committee must strive to gather information relevant to the exercise of the committee's functions from the organizations that appointed them and from any other organization or person concerned.

7. The chair sets the date, time and place of the committee's meetings.

Despite the foregoing, the chair must convene a meeting of the committee whenever at least 3 of its members so request.

8. The committee must hold at least 2 meetings per year.

9. The quorum of the committee is 3 members, including 1 member appointed by the board of directors, 1 by the Federation des cégeps and 1 by the Minister of Higher Education, Research, Science and Technology.

10. Clerical support for the committee is the responsibility of the Order.

The secretary designated by the Order sees to drawing up and keeping the minutes, reports and opinions of the committee.

11. The board of directors must transmit a copy of any report or any opinion of the committee to the Federation des cégeps, the Minister of Higher Education, Research, Science and Technology and the Office des professions du Québec.

12. The annual report of the Order must contain the conclusions of the report and the committee's opinions, if any.

13. Despite section 4, the term of one of the first members appointed by the board of directors is 2 years. The same applies to the term of one of the first members appointed by the Fédération des cégeps.

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

107799

© Éditeur officiel du Québec, 2025

Draft Regulation

Environment Quality Act
(chapter Q-2)

Act to amend various provisions relating to the environment
(2025, chapter 12)

Environmental impact assessment and review of certain projects and other provisions — 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 environmental impact assessment and review of certain projects and other provisions, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is mainly to amend the Regulation respecting the environmental impact assessment and review of certain projects (chapter Q-2, r. 23.1) in order to implement the new provisions relating to the environmental impact assessment and review further to the amendments made to the Environment Quality Act (chapter Q-2) by the Act to amend various provisions relating to the environment (2025, chapter 12).

The draft Regulation sets out what the new notice of intention must contain and that content is enhanced with respect to the content of the current project notice. The notice of intention must include in particular the issues raised, or likely to be raised, by the project, a proposal for the intended content of the impact assessment statement and a projected timetable for the preparation and filing of the impact assessment statement.

The draft Regulation sets out and enhances the content of the environmental impact assessment statement, in particular by adding a description of the avoidance, minimization, compensation, monitoring and supervision measures in respect of the impacts of the project on the valued environmental components for each phase of the project and by including a summary of the impact assessment statement upon filing.

The draft Regulation also sets out certain terms for public consultations, for example regarding the information period on the notice of intention and the content that an application for a public consultation must include to be deemed compliant.

The draft Regulation sets out the terms for filing a request for reimbursement of the financial contribution paid as compensation in accordance with a government authorization if the actual adverse effects on the milieu concerned are less than the ones covered by the contribution required. It also provides for the terms applicable to the holder of an authorization wishing to amend or transfer the authorization.

The draft Regulation amends the information to be published in the public register in accordance with the new provisions relating to the environmental impact assessment and review procedure.

The draft Regulation includes transitional provisions for the application of the new provisions relating to the environmental impact assessment and review procedure to projects having completed certain stages before the coming into force of this draft Regulation.

Lastly, the draft Regulation amends the Regulation respecting the regulatory scheme applying to activities on the basis of their environmental impact (chapter Q-2, r. 17.1) and the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) to adjust the references to the Environment Quality Act further to amendments made to that Act by the Act to amend various provisions relating to the environment.

The draft Regulation would reduce administrative formalities and optimize project proponents' work. The draft Regulations would clarify the information required at various stages of the environmental impact assessment and review procedure. Certain more specific assessments would be carried out at an appropriate time during the project assessment to avoid the need to have them updated. Project proponents would be able to request a modification of the period of validity of their authorization instead of repeating the entire procedure. In total, project proponents would make savings of $836,600 per year, including $338,400 for businesses.

Further information on the draft Regulation may be obtained by contacting Maude Durand, director, Bureau de stratégie législative et réglementaire, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, 675, boulevard René-Lévesque Est, 29e étage, boîte 14, Québec (Québec) G1R 5V7; email: question.bslr@environnement.gouv.qc.ca.

© Éditeur officiel du Québec, 2025

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

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

Regulation to amend the Regulation respecting the environmental impact assessment and review of certain projects and other provisions

Environment Quality Act
(chapter Q-2, s. 31.1, s. 31.2, 1st par., subpar. 3, s. 31.3, 1st par., s. 31.3.1, 1st par., s. 31.3.2, 1st par., s. 31.3.4, 1st and 3rd pars., s. 31.3.4.1, 1st par., s. 31.3.5, 1st and 2nd pars., s. 31.4.1, 1st par., subpar. 7, s. 31.5.1, 5th par., s. 31.7, 4th par., s. 31.7.0.1, 1st par., s. 31.7.5, 1st par., s. 31.9, 1st par., subpars. *a*, *a*.1, *b*, *b*.1, *c*, *c*.1, *d*, *e* and *f*, s. 46.15, par. 1, s. 118.5.0.1, 1st par., subpar. 7, and s. 124.1; 2025, chapter 12, ss. 94, 95, 96 and 106).

Act to amend various provisions relating to the environment
(2025, chapter 12, s. 178, 2nd par.).

REGULATION RESPECTING THE ENVIRONMENTAL IMPACT ASSESSMENT AND REVIEW OF CERTAIN PROJECTS

1. The Regulation respecting the environmental impact assessment and review of certain projects (chapter Q-2, r. 23.1) is amended by replacing Divisions I to VII, comprising sections 1 to 30, by the following:

"**DIVISION I**
"GENERAL

"**1.** In this Regulation, unless the context indicates otherwise,

"Act" means the Environment Quality Act (chapter Q-2); (*Loi*)

«Bureau» means the Bureau d'audiences publiques sur l'environnement; (*Bureau*)

"greenhouse gas" means the gases referred to in Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15); (*gaz à effet de serre*)

"Indian reserve" means a reserve within the meaning of the Indian Act (R.S.C. 1985, c. I-5), an Indian settlement, and the Kanesatake interim land base within the meaning of the Kanesatake Interim Land Base Governance Act (S.C. 2001, c. 8); (*réserve indienne*)

"Minister" means the Minister responsible for the administration of the Environment Quality Act; (*ministre*)

"public register" means the register of environmental assessments kept pursuant to section 118.5.0.1 if the Environment Quality Act; (*registre public*)

"valued environmental component" means an element recognized by the persons concerned by the assessment of a project, such as local communities, including Native communities, the scientific community or the government authorities, as having ecological, social, economic or cultural importance. (*composante valorisée de l'environnement*)

For the purposes of this Regulation, the territory corresponding to Category IA-N lands within the meaning of the Act respecting the land regime in the James Bay and New Québec territories (chapter R-13.1) is deemed to be an Indian reserve.

"**2.** This Regulation applies to the whole of Québec, except for the territories referred to in sections 133 and 168 of the Act. It applies to immovables situated in a reserved area or in an agricultural zone established pursuant to the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1).

"**3.** Any document or information that must be sent to the Minister under the environmental impact assessment and review procedure provided for in subdivision 4 of Division II of Chapter IV of Title I of the Act or required pursuant to this Regulation must be submitted electronically using the forms, templates, spreadsheets and other data collection tools that meet the requirements, when available on the website of the Ministère.

"**DIVISION II**
"PROJECTS SUBJECT TO THE ENVIRONMENTAL IMPACT ASSESSMENT AND REVIEW PROCEDURE

"**4.** For the purposes of section 31.1 of the Act, the projects subject to the environmental impact assessment and review procedure provided for in subdivision 4 of Division II of Chapter IV of Title I of the Act are those listed in Schedule 1, in the cases provided for in that Schedule.

© Éditeur officiel du Québec, 2025

"**DIVISION III**
"NOTICE OF INTENTION

"**5.** The notice of intention that a proponent must file with the Minister for a project subject to the environmental impact assessment and review procedure must contain the documents and information provided for in this Division.

"**6.** Every notice of intention must contain the following general documents and information:

(1) the information needed to identify the project proponent and the proponent's representative, including the representative's role if applicable;

(2) Québec business number assigned to the proponent when registered under the Act respecting the legal publicity of enterprises (chapter P-44.1);

(3) where the project proponent has retained the services of professionals or other competent persons to develop all or part of the project, their names and contact information and a brief description of their mandates;

(4) if the project proponent is not a natural person, a copy of the document authorizing the representative to sign and file the notice of intention;

(5) if the project proponent is a municipality, a certified copy of a resolution of the municipal council or a copy of a by-law authorizing the representative to sign and file the notice of intention;

(6) the project proponent's declaration of antecedents, the contents of which are provided for in the first paragraph of section 43, except if the project proponent is a legal person in the public interest.

"**7.** The presentation of the general nature of the project must include

(1) the name and a summary outline of the project;

(2) the rationale for and objectives of the project;

(3) the alternative solutions to the project;

(4) the process planned for designing the project;

(5) the expected project phases, from planning to closure and, if applicable, post-closure, including a description of the activities during each phase;

(6) the maximum capacity or scope of the project;

(7) a list of possible project implementation variants, among other things with respect to its location and construction and operating processes and methods, identifying those that have already been rejected;

(8) the planned energy sources;

(9) where applicable, a summary of related activities;

(10) the location of the project and of all the activities it includes, as well as a description of the territory where it will be carried out;

(11) a list of the main project impacts, based on the information available;

(12) a timeline for the implementation of the project phases from planning to closure and, if applicable, the expansion phase;

(13) the activities for informing and consulting the public, including Native communities, that have been completed prior to the filing of the notice of intention and the planning of the project, along with the results of the activities and the way in which the results have been taken into consideration.

"**8.** For the purposes of paragraph 10 of section 7, the location of the project and of all the activities it includes, as well as the description of the territory where it will be carried out must include, in particular,

(1) a description of the territory that may be influenced by the project and of the known valued environmental components;

(2) the steps taken, including those undertaken by Native communities, to determine the location of the project, the activities described in accordance with paragraph 5 of section 7 and the infrastructures, works and buildings connected with those activities;

(3) the legal constraints applicable;

(4) the land use policies in any water master plan, integrated management plan for the St. Lawrence, integrated management plan for wetlands and bodies of water, land use and development metropolitan plan, land use planning and development plan or planning program applicable to the territory affected by the project, as well as a description of the uses allowed under the applicable by-laws and regulations;

(5) an identification and description of the constraints that influence, limit or prevent land occupation or use and affect the location of the project and related activities;

© Éditeur officiel du Québec, 2025

(6) when an activity covered by the application is to be carried out in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) and requires authorization from the Commission de protection du territoire agricole du Québec, mention of that fact;

(7) an identification of the reserved areas and agricultural zones established under the Act respecting the preservation of agricultural land and agricultural activities in the same territory as the project, where applicable;

(8) a georeferenced site plan locating the project within the territory described in paragraph 1, including

(*a*) a delimitation of all the planned intervention zones showing the location of the variants and components of the project, the valued environmental components identified in accordance with paragraph 1 and the elements identified in accordance with paragraphs 3, 4, 5 and 7;

(*b*) the location of the infrastructures, works and buildings connected with the activities described in accordance with paragraph 5 of section 7.

"**9.** For the purposes of paragraph 11 of section 7, the list of the main project impacts must include, in particular,

(1) the project activities likely to affect the valued environmental components previously identified;

(2) the impacts expected at each project phase, including the cumulative impacts;

(3) the exposure of the project elements and territory to hazards, including climate hazards;

(4) contaminant emissions during each project phase;

(5) the main emission sources, and the main greenhouse gas sinks and reservoirs;

(6) an appraisal of the ability to avoid or mitigate the main project impacts and the methods for achieving this;

(7) an appraisal of the ability to avoid or mitigate the main risks from the hazards identified in accordance with paragraph 3 and the methods for achieving this.

"**10.** The presentation of the potential issues that will be taken into account in the project design must include, in particular,

(1) a description of the issues the project could raise that have been identified;

(2) the methodology and sources used to establish and resolve the issues identified in paragraph 1;

(3) a structured summary of the issues identified in paragraph 1, distinguishing those that are already resolved, those that will be dealt with in the project design, and those that have been discounted.

"**11.** The intended nature, scope and extent of the environmental impact assessment statement must cover, in particular,

(1) the process planned for the drafting of the impact assessment statement for the project;

(2) a summary outline of the planned impact assessment statement, explaining the proposed structure;

(3) the expected issues for the project, the valued environmental components affected, the way in which the issues will be assessed in the project design and the way in which they will be dealt with in the impact assessment statement;

(4) the issues identified in accordance with paragraph 1 of section 10 that will not be assessed or dealt with in the impact assessment statement and the reason for excluding them;

(5) the level of technical detail planned for the description of the project activities and components dealt with in the environmental impact assessment statement and the description of related activities that may influence the project implementation or impacts;

(6) the methodological and analytic approach chosen for the analysis and consideration, in the project design and the selection of variants, of the issues identified, the project impacts, the greenhouse gas emissions, the risks and the climate hazards;

(7) the methodological and analytic approach chosen to characterize and delimit the wetlands and bodies of water likely to be affected by the project, including a demonstration that they are representative of the environment;

(8) the methodological and analytic approach chosen to avoid the wetlands and bodies of water identified in accordance with paragraph 7, to minimize the impact of the project on them and to identify the measures needed to compensate for the inevitable residual impacts;

© Éditeur officiel du Québec, 2025

(9) a description of the suggested assessment zone and a cartographic representation of the zone;

(10) the way in which the environment will be described, including the environment where related activities will be carried out;

(11) a list of the existing data that will be used to assess the impacts on the environment and the process for updating data, if relevant;

(12) a list of the assessments, inventories, characterizations, consultations, analysis and modelling completed or to be completed, their respective protocols and their implementation timeline;

(13) the suggested timeline for completing and filing the impact assessment statement and the reasons for suggesting that timeline.

The proposed content of the impact assessment statement must also cover the terms governing the activities to inform and consult the public planned by the project proponent during the completion of the environmental impact assessment statement, including those realized with the Native communities concerned, the expected timeline for the consultations and the way in which the proponent plans to consider the information and comments received.

The project proponent must indicate, for all the elements listed in this section, if adjustments are planned, and describe them.

"**12.** The project proponent must, when sending a copy of its notice of intention to a municipality in whose territory the project will be carried out in accordance with the second paragraph of 31.2 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), send another copy to any band council having authority over the territory of an Indian reserve where the project will be carried out. The proponent must inform the Minister that the notice has been sent.

"**DIVISION IV**
"INFORMATION PERIOD ON THE NOTICE OF INTENTION

"**13.** For the purposes of the first paragraph of section 31.3 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), the time within which the Minister must request that the Bureau announce the beginning of the environmental assessment and organize an information period is 15 days from the date of receipt of the notice of intention.

"**14.** The information period on the notice of intention organized by the Bureau lasts 30 days.

The Bureau announces the beginning of the information period in a notice published on its website and using another means it considers appropriate in the circumstances.

"**15.** For the purposes of the first paragraph of section 31.3.1 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), the time during which the Bureau must send the Minister an account is 25 days from the end of the information period on the notice of intention.

"**DIVISION V**
"ENVIRONMENTAL IMPACT ASSESSMENT STATEMENT

"**16.** For the purposes of the first paragraph of section 31.3.2 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), the time within which the Minister must send the project proponent the directive provided for in that section is 30 days after the end of the information period on the notice of intention.

The Minister may not determine a period of more than 5 years between the date on which the directive is sent and the time limit for filing the environmental impact assessment statement with the Minister.

"**17.** In addition to any other element determined in the directive sent by the Minister, an environmental impact assessment statement must contain the information provided for in this Division.

"**18.** Every environmental impact assessment statement must include the information and general documents provided for in section 6, with the necessary modifications, and indicate any updates to the information and documents since they were sent with the notice of intention.

It must also include a summary setting out the main elements of the environmental impact assessment statement referred to in section 19 and its conclusions.

"**19.** Every environmental impact assessment statement must include

(1) a description of the project, with its location and variants;

(2) an identification of the valued environmental components on which the project may have an impact;

© Éditeur officiel du Québec, 2025

(3) an assessment of the impacts of the project on the valued environmental components;

(4) a presentation of the measures established to avoid, mitigate, compensate and supervise the impacts of the project on the environment and to adapt the project to the risks identified, along with the mechanisms for monitoring the effectiveness of the measures;

(5) a presentation of the activities to inform and consult the public, including Native communities;

(6) a timeline for carrying out the project.

"**20.** For the purposes of paragraph 1 of section 19, the description of the project, its location and its variants must include, in particular,

(1) a detailed description of the project and its components;

(2) a description of the assessment zone covered by the environmental impact assessment statement, including a cartographic representation showing the host environment, the valued environmental components and the project components;

(3) a detailed description of the project phases including, where applicable, planning, site layout, the construction of infrastructures, works and buildings, the installation of devices and apparatus, operation, the termination of activities, site closure, post-closure management and all related activities, including those to be carried out by third persons;

(4) scenarios for the probable evolution of the project over time and their impact on the environment;

(5) the justification for the project and the objectives targeted;

(6) the alternative solutions considered for the project;

(7) a comparative analysis of the variants and the reasons justifying the choice of the variant selected, including an outline assessment of the potential impacts of each variant;

(8) the legal constraints applicable;

(9) the land use policies in any water master plan, integrated management plan for the St. Lawrence, integrated management plan for wetlands and bodies of water, land use and development metropolitan plan, land use planning and development plan or planning program applicable to the territory affected by the project, as well as a description of the uses allowed under the applicable by-laws and regulations;

(10) an identification and description of the constraints that influence, limit or prevent land occupation or use on the location of the project and related activities;

(11) when an activity covered by the application is to be conducted in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) and requires authorization from the Commission de protection du territoire agricole du Québec, mention of that fact;

(12) an identification of the reserved areas and agricultural zones established under the Act respecting the preservation of agricultural land and agricultural activities in the same territory as the project, where applicable.

"**21.** For the purposes of paragraph 2 of section 19, the identification of the valued environmental components on which the project may have an impact must include, in particular,

(1) a list of the valued environmental components likely to be affected by the project;

(2) a description of the valued environmental components considered during the project design;

(3) a list of the valued environmental components selected for the impact assessment statement and those that were not selected, with the reasons for the choice;

(4) the assessments and inventories completed, including a list of the data used, the methodological protocols applied and the limits and uncertainties associated with the process;

(5) a demonstration that the assessments completed are representative of the host environment;

(6) the results of the surveys and inventories and the way in which they were taken into account in the carrying out of the project.

"**22.** For the purposes of paragraph 3 of section 19, the assessment of the impacts of the project on the valued environmental components must include, in particular,

(1) an assessment of the impacts of the project on the valued environmental components selected for the statement, for each project phase;

(2) an assessment of the project's cumulative impacts on the environment, in particular by reason of its interaction with other existing projects or activities, whether planned or foreseeable, and with natural processes;

© Éditeur officiel du Québec, 2025

(3) an appraisal of current and projected climate risks that will affect the project or its environment and the potential effects of climate change on the components of the environment, for each project phase.

"**23.** For the purposes of paragraph 4 of section 19, the presentation of the measures established to avoid, mitigate, compensate and supervise the impacts of the project on the environment and to adapt the project to the risks identified, along with the mechanisms for monitoring the effectiveness of the measures must include, in particular,

(1) a detailed description of the measures established to avoid, mitigate and compensate the impacts of the project on valued environmental components;

(2) a demonstration that the avoidance and mitigation measures for the impacts of the project minimize the impacts of the project on the valued environmental components and that only the inevitable residual impacts are covered by the proposed compensation measures;

(3) the adaptation measures selected by reason of the potential effects of climate change on the components of the environment and the risks they generate, and on the basis for the analysis of the climate hazards that may affect the project;

(4) a program to supervise and monitor the impacts of the project on the valued environmental components, including performance indicators, information mechanisms and the planned corrective measures;

(5) a preliminary emergency measures plan;

(6) a summary of the avoidance, mitigation, adaptation, compensation, supervision and monitoring measures for the impacts of the project on the valued environmental components.

"**24.** For the purposes of paragraph 5 of section 19, the presentation of the activities to inform and consult the public, including Native communities must include, in particular,

(1) the information and consultation activities conducted to complete the impact assessment statement;

(2) the concerns raised during those activities;

(3) the way in which the concerns have been taken into account;

(4) a public participation plan for the various project phases, including a timeline for the activities planned and the terms governing the informing, consulting and involvement of the public.

"**25.** For the purposes of paragraph 6 of section 19, a timeline for the carrying out of the project must include, in particular,

(1) a detailed timeline for each project phase showing the periods during which certain activities may not be carried out;

(2) the reasons for the choice of the timeline.

"**DIVISION VI**
"ENVIRONMENTAL ASSESSMENT

"*§1. Admissibility of the environmental assessment*

"**26.** When the Minister finds that an environmental impact assessment statement is admissible, the Minister informs the project proponent in writing and publishes the communication in the public register as quickly as possible.

"**27.** As soon as possible after being informed that the environmental impact assessment statement is admissible, the project proponent sends a copy of the summary referred to in the second paragraph of section 18 to every municipality and band council having authority over the area of an Indian reserve where the project will be carried out. The project proponent must inform the Bureau and the Minister that the copies have been sent.

"*§2. Information period on the project*

"**28.** For the purposes of the third paragraph of section 31.3.4 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), the time within which the Minister must request that the Bureau organize an information period on the project is 60 days from the date on which the environmental impact assessment statement is published in the public register.

Where the Minister mandates the Bureau to hold a public hearing in accordance with the fourth paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment, the Minister must do so within 60 days from the date on which the environmental impact assessment statement is published in the public register.

"**29.** The information period on the project organized by the Bureau lasts 30 days.

The Bureau must announce the beginning of the information period in a public notice published on its website and using another means it considers appropriate in the circumstances.

© Éditeur officiel du Québec, 2025

"**30.** The application that a person or a group of persons may make in accordance with the first paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment (2025, chapter 12), must include the following information in particular:

(1) the applicant's name and place of residence;

(2) the name of the project for which the application is made;

(3) the applicant's interest in the environment affected by the project;

(4) the reasons for which the applicant considers that it is pertinent to hold a public consultation or mediation.

"**31.** Within 5 days after the end of the information period on the project, the Minister must send the Bureau a copy of each application made pursuant to the first paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment (2025, chapter 12), that complies with section 30. Within the same time limit, the Minister must publish them in the public register.

"**32.** For the purposes of the first paragraph of section 31.3.4.1 of the Act, enacted by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), the time during which the Bureau must send the Minister an account is 20 days from the end of the information period on the project.

"**33.** For the purposes of the second paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment (2025, chapter 12), the time during which the Bureau must send its recommendation to the Minister is 20 days from the end of the information period on the project. However, the Bureau may not send its recommendation before receiving the applications in accordance with section 31.

"***§3.*** *Mandate given to the Bureau*

"**34.** The Minister must publish in the public register every mandate for a public hearing, targeted consultation or mediation given to the Bureau pursuant to the third or fourth paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment (2025, chapter 12), as soon as possible after it is given.

"**35.** Every mandate for a public hearing, targeted consultation or mediation given to the Bureau by the Minister pursuant to the third or fourth paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment (2025, chapter 12), must be announced by the Bureau in a notice published on its website and using another means it considers appropriate in the circumstances.

"**36.** The time available to the Bureau to work on the mandates given to it and report to the Minister, in accordance with section 31.3.7 of the Act, replaced by section 96 of the Act to amend various provisions relating to the environment (2025, chapter 12), is

(1) 4 months, for a public hearing;

(2) 3 months, for a targeted consultation;

(3) 2 months, for a mediation.

"***§4.*** *Recommendation of the Minister*

"**37.** The Minister has 9 months, from the date on which the Minister finds the environmental impact assessment statement admissible in accordance with section 31.3.4 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), to make a recommendation to the Government concerning the project.

The time limit set in the first paragraph excludes

(1) any period during which the Minister is awaiting a response from the project proponent following an application made pursuant to section 31.4 of the Act;

(2) a period of 2 months following the publication in the public register of a mandate given by the Minister to the Bureau pursuant to the third or fourth paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment, if the mandate concerns a public hearing or targeted consultation.

The time limit set in the first paragraph is extended by

(1) any extension of the time limit, granted by the Minister pursuant to the fourth paragraph of section 31.9 of the Act, to allow the Bureau to complete a mandate given by the Minister and file a report;

© Éditeur officiel du Québec, 2025

(2) any time limit determined by the Minister when requiring a project proponent to return to a prior stage in accordance with section 31.4.1 of the Act, enacted by section 98 of the Act to amend various provisions relating to the environment.

"**DIVISION VII**
"REIMBURSEMENT, AMENDMENT AND TRANSFER

"**38.** An application for the reimbursement of all or part of a financial contribution paid as compensation pursuant to the first, second or third paragraph of section 31.5.1 of the Act must be filed not more than 2 years after the end of the work covered by the compensation measure required.

The application must include the following information:

(1) an assessment signed by a person referred to in subparagraph 1 of the first paragraph of section 46.0.3 of the Act showing that the actual adverse effects are less than those covered by the compensation measure and also including a comparison of the expected impacts with those actually caused, along with a cartographic representation of the expected and actual adverse effects;

(2) the amount requested as a reimbursement of the compensation, along with the calculation used to establish it.

The reimbursement is made without interest.

"**39.** The documents and information that an authorization holder must provide in accordance with the fourth paragraph of section 31.7 of the Act to assess the admissibility of the authorization holder's application for an amendment are as follows:

(1) the number and date of issue of the authorization to be amended;

(2) the history of the project, including its state of progress;

(3) a description of the intended amendments to the authorized project or the work, constructions, works or other project activities that are incompatible with the authorization for the project;

(4) the reasons for the amendment requested, including a comparison with the project already authorized;

(5) a plan showing the exact location of the modified project components compared to those initially authorized;

(6) the changes to the biophysical and human host environments for the project since it was authorized, where applicable;

(7) an update to the summary of losses to the natural environment and the associated compensation, where applicable;

(8) an update to the following information, taking into account the amendment requested and allowing an assessment of the impacts:

(*a*) an estimate of the contaminant emissions during each project phase;

(*b*) the information provided for in paragraphs 8 to 12 of section 20;

(*c*) the assessment provided for in paragraph 4 of section 21, based on the most recent scientific requirements;

(*d*) the information provided for in sections 22 to 24;

(*e*) any other information in the environmental impact assessment statement submitted to the Minister for the project as authorized.

If information based on estimated data has been submitted to the Minister by the authorization holder, the authorization holder must submit the most recent actual data for that information collected during the carrying out of the project covered by the application for an amendment to the authorization.

"**40.** The documents and information the authorization holder must provide in accordance with the first paragraph of section 31.7.0.1 of the Act in order to assess the admissibility of the authorization holder's application to modify the period of validity are as follows:

(1) the number and date of issue of the authorization to be amended;

(2) the modification of the period of validity requested;

(3) the history of the project, including its state of progress;

(4) the reason for the modification of the period of validity requested;

(5) an update to the timeline for carrying out the project;

(6) the changes to the biophysical and human host environments for the project since it was authorized, where applicable;

© Éditeur officiel du Québec, 2025

(7) an update to the summary of losses to the natural environment and the associated compensation, where applicable;

(8) an update to the following information, taking into account the modification requested and allowing an assessment of the impacts:

(*a*) an estimate of the contaminant emissions during each project phase;

(*b*) the information provided for in sections 19 to 25;

(*c*) any other information in the environmental impact assessment statement submitted to the Minister for the project as authorized.

If information based on estimated data has been submitted to the Minister by the authorization holder, the authorization holder must submit the most recent actual data for that information collected during the carrying out of the project covered by the application for the modification of the period of validity of the authorization.

"**41.** The notice of transfer provided for in section 31.7.5 of the Act, replaced by section 106 of the Act to amend various provisions relating to the environment (2025, chapter 12), must contain the following information and documents:

(1) the number and date of issue of the authorization to be transferred;

(2) the name of each transferee and the information needed to identify that transferee;

(3) the declaration of antecedents of each transferee, with the contents provided for in section 43, except if the transferee is a legal person in the public interest;

(4) where applicable, an attestation that a transferee holds the security or liability insurance required for the carrying out of the project covered by the authorization;

(5) an attestation of the authorization holder and every transferee that all the information and documents provided are complete and accurate;

(6) in the case of a partial transfer, the identification of the activities for which the authorization is partially transferred, including the conditions, restrictions and prohibitions that apply, and of the transferee responsible for that part of the project following the transfer.

"**DIVISION VIII**
"PUBLIC REGISTER

"**42.** The public register must contain, in addition to the information and documents listed in section 118.5.0.1 of the Act, the following documents and information:

(1) the written communication sent by the Minister to the project proponent in accordance with section 26;

(2) the applications for a public consultation or mediation filed with the Minister pursuant to the first paragraph of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment (2025, chapter 12);

(3) the mandates given to the Bureau by the Minister pursuant to the third and fourth paragraphs of section 31.3.5 of the Act, amended by section 95 of the Act to amend various provisions relating to the environment;

(4) the environmental analysis reports produced by the Minister in support of the Minister's recommendation pursuant to sections 31.7 and 31.7.0.1 of the Act;

(5) the notices produced by a government department or body as part of the assessment and review procedure for project impacts;

(6) the decisions made by the Minister pursuant to section 31.4.1 of the Act;

(7) the answers and comments submitted by the proponent of a project in response to the questions and concerns raised by a Native community, if considered non-confidential by that community;

(8) the documents made public under a mandate given to the Bureau pursuant to section 31.3.5 of the Act, as well as the resulting reports by the Bureau.

"**DIVISION IX**
"DECLARATION OF ANTECEDENTS

"**43.** Every declaration of antecedents must include the following information:

(1) the information needed to identify the project proponent, authorization holder or transferee and, where applicable, their representative;

(2) a description of any situation referred to in sections 32 to 34 of the Act respecting certain measures enabling the enforcement of environmental and dam safety legislation (chapter M-11.6) that applies to the project proponent, authorization holder or transferee or, in the case of a legal person, one of its directors, officers or shareholders, along with the information needed to identify them;

© Éditeur officiel du Québec, 2025

(3) a declaration by the project proponent, authorization holder or transferee attesting that the information and documents provided are accurate and complete.

The declaration must be updated by the person who produced it and filed with the Minister as soon as possible after

(1) a change occurs in the situation previously declared in accordance with subparagraph 2 of the first paragraph;

(2) a new situation arises to which sections 32 to 34 of the Act respecting certain measures enabling the enforcement of environmental and dam safety legislation apply.".

2. Schedules 2 and 3 are struck out.

TRANSITIONAL PROVISIONS

3. The time limits provided for in section 37 of the Regulation respecting the environmental impact assessment and review of certain projects (chapter Q-2, r. 23.1), enacted by section 1 of this Regulation, do not apply if the environmental impact assessment statement for a project was filed with the Minister before 23 March 2018. In such a case, the maximum time limit applicable to the assessment and review procedure for the impacts of the project concerned is the time limit set out in section 16.1 of the Regulation respecting environmental impact assessment and review (chapter Q-2, r. 23), as it read on 22 March 2018.

4. For the purposes of the second paragraph of section 31.1.1 of the Environment Quality Act (chapter Q-2), until the date of coming into force of section 118.5 of that Act, replaced by section 188 of the Act to amend the Environment Quality Act to modernize the environmental authorization scheme and to amend other legislative provisions, in particular to reform the governance of the Green Fund (2017, chapter 4) and amended by section 137 of the Act mainly to reinforce the enforcement of environmental and dam safety legislation, to ensure the responsible management of pesticides and to implement certain measures of the 2030 Plan for a Green Economy concerning zero emission vehicles (2022, chapter 8), the Minister must inform the applicant of an intention to recommend that the Government make a project subject to the environmental impact assessment and review procedure within 3 months after confirmation by the Minister that the applicant's application for authorization under section 22 of the Environment Quality Act is admissible.

5. A project proponent who, before 30 November 2026, has filed a project notice with the Minister in accordance with section 31.2 of the Environment Quality Act (chapter Q-2), as it reads on that date, but has not yet received the Minister's directive on 1 December 2026, must file a notice of intention with the Minister in accordance with section 31.2 of the Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12), for the project to be assessed.

No fee is payable for the new notice.

6. A project proponent to whom the Minister has sent a directive concerning the proponent's project in accordance with section 31.3 of the Environment Quality Act (chapter Q-2), as it reads on 30 November 2026 and who, on 1 December 2026, has not yet filed an environmental impact assessment statement, must send the Minister an update to the project notice including the information and documents provided for in Division III of the Regulation respecting the environmental impact assessment and review of certain projects (chapter Q-2, r. 23.1), enacted by section 1 of this Regulation, that were not addressed in the initial project notice. The update must be sent to the Minister not later than 1 May 2027, failing which the environmental impact assessment and review procedure for the project is terminated.

No fee is payable for the update.

As soon as possible, the Minister must publish the update in the register of environmental assessments kept pursuant to section 118.5.0.1 of the Environment Quality Act.

Sections 16 to 43 of the Regulation respecting the environmental impact assessment and review of certain projects, enacted by section 1 of this Regulation, then apply, subject to the fact that the directive must be updated to take into account the update to the project notice, within 90 days from the publication of the latter update in the register.

7. Despite section 6, the project proponent may, instead, submit the environmental impact assessment statement, if submitted not later than 1 May 2027.

Section 8 of this Regulation applies in such a case to the processing of the assessment statement.

8. When the Minister finds the environmental impact assessment statement for a project received before 1 December 2026 admissible, but has not yet informed the project proponent, the Minister sends the project proponent written notice to that effect.

© Éditeur officiel du Québec, 2025

As soon as possible, the Minister publishes the notice in the register of environmental assessments kept pursuant to section 118.5.0.1 of the Environment Quality Act (chapter Q-2) and asks the Bureau d'audiences publiques sur l'environnement to announce the beginning of the environmental assessment and organize an information period on the project in accordance with the third paragraph of section 31.3.4 of the Environment Quality Act, replaced by section 94 of the Act to amend various provisions relating to the environment (2025, chapter 12). Sections 29 to 43 of the Regulation respecting the environmental impact assessment and review of certain projects, enacted by section 1 of this Regulation, apply in such a case, except the first paragraph of section 37 of that Regulation, which is replaced by the first or second paragraph, as the case may be, of section 19 of that Regulation, as it reads on 30 November 2026. Sections 12 and 13 of that Regulation, as they read on that date, apply with the necessary modifications.

If the Minister finds that the environmental impact assessment statement does not deal satisfactorily with the subjects it must address, or does not satisfactorily take into account the observations and issues raised at the consultation provided for in section 31.3.1 of the Act, as it reads on 30 November 2026, the Minister submits observations to the project proponent and indicates the questions the project proponent must answer, within the time and on the conditions set by the Minister, in the environmental impact assessment statement in order for it to be admissible.

If the Minister then finds the environmental impact assessment statement admissible, the first and second paragraphs of this section apply. If the Minister finds the environmental impact assessment statement inadmissible, the Minister may terminate the environmental assessment and review procedure or require the project proponent to return to a prior stage in accordance with section 31.4.1 of the Environment Quality Act, enacted by section 98 of the Act to amend various provisions relating to the environment.

9. Despite the first paragraph of section 37 of the Regulation respecting the environmental impact assessment and review of certain projects (chapter Q-2, r. 23.1), enacted by section 1 of this Regulation, the time limit within which the Minister must make a recommendation to the Government concerning a project for which the Minister has found the environmental impact assessment statement admissible on 1 December 2026 is established in accordance with either the first or the second paragraph of section 19 of the Regulation respecting the environmental impact assessment and review of certain projects, as it reads on 30 November 2026.

10. Despite the coming into force of this Regulation, the references to the Regulation respecting the environmental impact assessment and review of certain projects (chapter Q-2, r. 23.1) in the Regulation respecting the environmental impact assessment and review applicable to a part of the northeastern Québec region (chapter Q-2, r. 24) are references to the Regulation respecting the environmental impact assessment and review of certain projects, as it reads on 30 November 2026.

OTHER AMENDING PROVISIONS

11. Section 37 of the Regulation respecting the regulatory scheme applying to activities on the basis of their environmental impact (chapter Q-2, r. 17.1) is amended by striking out "or 31.7.5" in the part preceding paragraph 1.

12. Section 7 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) is amended by replacing "31.1" in subparagraph *a* of subparagraph 4.2 of the first paragraph by "31.3.2".

13. Section 7.2 of the said Regulation is amended by replacing "31.3" in subparagraph 1 of the third paragraph by "31.3.2".

FINAL PROVISION

14. This Regulation comes into force on 1 December 2026.

107804

© Éditeur officiel du Québec, 2025

Draft Regulation

Act respecting hours and days of admission to commercial establishments
(chapter H-2.1)

Pilot project to evaluate the impact of changing the hours and days of admission applicable to certain commercial establishments in the territories of local municipalities in Québec
— Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the draft Pilot project to evaluate the impact of changing the hours and days of admission applicable to certain commercial establishments in the territories of local municipalities in Québec, appearing below, may be submitted to and made by the Minister of Economy, Innovation and Energy on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to implement a pilot project allowing certain non-food businesses in the territories of local municipalities in Québec, if so they wish, to admit the public to their establishments every day of the week from 6:00 a.m. to 9:00 p.m. The objective of the pilot project is to test, within a predetermined framework, potential changes to the rules governing business hours in order to evaluate their impact, in particular, on business competitiveness, workers and consumers. The pilot project also aims to determine whether the changes to opening hours could become permanent.

Further information on the draft Regulation may be obtained by contacting the Direction de l'achat local, Ministère de l'Économie, de l'Innovation et de l'Énergie, 380, rue Saint-Antoine Ouest, 4e étage, Montréal (Québec) H2Y 3X7; telephone: 514 499-2176 or 1 800 539-7078 (toll free); email: heures.douverture@economie.gouv.qc.ca.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Direction de l'achat local at the above contact information.

CHRISTINE FRÉCHETTE
Minister of Economy, Innovation and Energy

Pilot project to evaluate the impact of changing the hours and days of admission applicable to certain commercial establishments in the territories of local municipalities in Québec

Act respecting hours and days of admission to commercial establishments
(chapter H-2.1, s. 15.1).

1. The implementation of a pilot project concerning certain commercial establishments in the territories of local municipalities in Québec is authorized for the purposes of

(1) testing the admission of the public to those establishments outside the hours and days of admission provided for in the Act respecting hours and days of admission to commercial establishments (chapter H-2.1); and

(2) gathering information in order to evaluate the impact of changing the hours and days of admission applicable to those establishments with respect to their competitiveness, employees and consumers.

2. Despite section 2 of the Act respecting hours and days of admission to commercial establishments, the public may be admitted to a commercial establishment in the territory of a local municipality in Québec every day of the week, including on Saturdays and Sundays, between 6:00 a.m. and 9:00 p.m.

3. Despite section 2, the authorizations granted by the Minister under sections 12 to 14.1 of the Act respecting hours and days of admission to commercial establishments prevail over the provisions of this pilot project.

4. This pilot project revokes the Pilot project to evaluate the impact of changing the hours and days of admission applicable to commercial establishments in the territory of the cities of Laval, Saint-Georges and Gatineau (M.O. 2025-07).

5. This pilot project comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*. It is revoked on the day of its first anniversary of coming into force.

107803

© Éditeur officiel du Québec, 2025

Draft Regulation

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

Act respecting threatened or vulnerable species
(chapter E-12.01)

Wildlife habitats and threatened or vulnerable plant species and their habitats
— 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 habitats and the Regulation to amend the Regulation respecting threatened or vulnerable plant species and their habitats, appearing below, may be made by the Government on the expiry of 45 days following this publication.

It is proposed to amend the Regulation respecting wildlife habitats (chapter C-61.1, r. 18) to restrict the scope of the prohibition provided for in section 128.6 of the Act respecting the conservation and development of wildlife (chapter C-61.1) relating to activities that alter a wildlife habitat in the cases in which an activity has been authorized by the Government under subdivision 4 of Division II of Chapter IV of Title I of the Environment Quality Act (chapter Q-2) following an environmental impact assessment and review procedure.

It is also proposed to amend the Regulation respecting threatened or vulnerable plant species and their habitats (chapter E-12.01, r. 3) to modulate the scope of the prohibitions provided for in sections 16 and 17 of the Act respecting threatened or vulnerable species (chapter E-12.01) relating to activities that are likely to adversely affect specimens of a threatened or vulnerable species or that are carried out in their habitats in the cases in which an activity has been authorized by the Government under subdivision 4 of Division II of Chapter IV of Title I of the Environment Quality Act (chapter Q-2) following an environmental impact assessment and review procedure.

The regulatory impact analysis has shown that the proposed amendments to the Regulation respecting threatened or vulnerable plant species and their habitats would generate savings of $135 per year for project proponents.

Further information on the draft Regulations may be obtained by contacting Maude Durand, director, Bureau de stratégie législative et réglementaire, Ministère de l'Environnement, de la Lutte contre les changements climatiques, de la Faune et des Parcs, 675, boulevard René-Lévesque Est, 29e étage, boîte 14, Québec (Québec) G1R 5V7; email: question.bslr@environnement.gouv.qc.ca.

Any person wishing to comment on the draft Regulations is requested to submit written comments within the 45-day period to Maude Durand at the above contact information.

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

Regulation to amend the Regulation respecting wildlife habitats

Act respecting the conservation and development of wildlife
(chapter C-61.1, s. 128.6, 2nd par., subpar. 1, and s. 128.18, par. 2).

1. The Regulation respecting wildlife habitats (chapter C-61.1, r. 18) is amended in section 47 by replacing "requiring authorization issued" and "section 31.1" by "that has been authorized" and "subdivision 4 of Division II of Chapter IV or Title I", respectively.

2. This Regulation comes into force on 1 December 2026.

Regulation to amend the Regulation respecting threatened or vulnerable plant species and their habitats

Act respecting threatened or vulnerable species
(chapter E-12.01, s. 16, 2nd par., subpar. 1, s. 17, 2nd par., subpar. 1, and s. 39, 1st par., subpars. 1 and 2).

1. The Regulation respecting threatened or vulnerable plant species and their habitats (chapter E-12.01, r. 3) is amended by inserting the following after section 9:

"**9.0.1.** The prohibitions referred to in sections 16 and 17 of the Act respecting threatened or vulnerable species (chapter E-12.01) do not apply to an activity that has been authorized by the Government for a project under subdivision 4 of Division II of Chapter IV or Title I of the Environment Quality Act (chapter Q-2) to the extent that the prohibited activity has been assessed as part of the project authorization process.

© Éditeur officiel du Québec, 2025

The first paragraph does not apply to the following cases if they occur after the authorization referred to in the first paragraph has been issued:

(1) the designation of a plant species as a threatened or vulnerable plant species;

(2) the designation of the habitat of a threatened or vulnerable plant species.".

2. This Regulation comes into force on 1 December 2026.

107805

© Éditeur officiel du Québec, 2025

Gouvernement du Québec

T.B. 233449, 25 November 2025

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

WHEREAS, under subparagraph 4.2 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Government may, by regulation, establish, for the purposes of sections 25, 115.1, 115.10.1, 115.10.4, 115.10.6 and 115.10.7.1, the tariff applicable to the payment of the redemption cost, which may vary according to the employee's or person's age, the reason for the absence, the year of service covered by the redemption and the date of receipt of the application, and prescribe, in addition to a minimum cost for the purposes of section 25, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in sections 25, 115.1, 115.10.1, 115.10.4, 115.10.6 and 115.10.7.1;

WHEREAS the Government made the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R 10, r. 2) by Order in Council 1845-88 dated 14 December 1988;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, under the first paragraph of section 134 of the Act, the Government exercises the regulatory powers provided for therein after Retraite Québec has consulted the pension committee referred to in section 163;

WHEREAS, under section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor, after consulting the Minister of Finance, exercises the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the consultations have taken place;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan, attached to this Decision, be made.

Le greffier du Conseil du trésor,
LOUIS TREMBLAY

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

Act respecting the Government and Public Employees Retirement Plan
(chapter R-10, s. 134, 1st par., subpar. 4.2).

1. The Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) is amended in Schedule 0.I

(1) by replacing the table in section 1 by the following:

"

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
18	7.9%	6.3%	7.0%
19	8.0%	6.4%	7.1%
20	8.1%	6.5%	7.2%
21	8.2%	6.6%	7.3%
22	8.4%	6.7%	7.4%
23	8.5%	6.8%	7.5%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
24	8.5%	6.8%	7.6%
25	8.6%	6.9%	7.7%
26	8.8%	7.0%	7.8%
27	8.9%	7.2%	7.9%
28	9.1%	7.3%	8.1%
29	9.4%	7.5%	8.3%
30	9.6%	7.7%	8.5%
31	9.9%	7.9%	8.8%
32	10.1%	8.1%	9.0%
33	10.4%	8.4%	9.2%
34	10.6%	8.6%	9.5%
35	10.9%	8.8%	9.7%
36	11.2%	9.1%	10.0%
37	11.5%	9.3%	10.3%
38	11.9%	9.6%	10.6%
39	12.2%	9.9%	10.9%
40	12.6%	10.2%	11.2%
41	12.9%	10.4%	11.5%
42	13.3%	10.7%	11.8%
43	13.6%	11.1%	12.2%
44	14.0%	11.4%	12.5%
45	14.4%	11.7%	12.9%
46	14.8%	12.0%	13.2%
47	15.2%	12.4%	13.6%
48	15.7%	12.7%	14.0%
49	16.1%	13.1%	14.4%
50	16.7%	13.5%	14.9%
51	17.3%	14.0%	15.4%
52	17.9%	14.5%	16.0%
53	18.4%	15.0%	16.5%
54	18.8%	15.3%	16.8%
55	19.0%	15.5%	17.0%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
56	19.1%	15.6%	17.1%
57	19.1%	15.7%	17.2%
58	19.1%	15.7%	17.2%
59	19.1%	15.7%	17.2%
60	18.9%	15.5%	17.0%
61	18.6%	15.4%	16.8%
62	18.4%	15.2%	16.6%
63	18.1%	15.0%	16.4%
64	17.9%	14.9%	16.2%
65	17.6%	14.7%	16.0%
66	17.2%	14.5%	15.7%
67	16.9%	14.2%	15.4%
68	16.5%	14.0%	15.1%
69	16.1%	13.7%	14.8%
70	15.7%	13.5%	14.5%
71	15.4%	13.2%	14.2%

”;

(2) by replacing the table in section 2 by the following:

“

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
18	3.95%	3.15%	3.50%
19	4.00%	3.20%	3.55%
20	4.05%	3.25%	3.60%
21	4.10%	3.30%	3.65%
22	4.20%	3.35%	3.70%
23	4.25%	3.40%	3.75%
24	4.25%	3.40%	3.80%
25	4.30%	3.45%	3.85%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
26	4.40%	3.50%	3.90%
27	4.45%	3.60%	3.95%
28	4.55%	3.65%	4.05%
29	4.70%	3.75%	4.15%
30	4.80%	3.85%	4.25%
31	4.95%	3.95%	4.40%
32	5.05%	4.05%	4.50%
33	5.20%	4.20%	4.60%
34	5.30%	4.30%	4.75%
35	5.45%	4.40%	4.85%
36	5.60%	4.55%	5.00%
37	5.75%	4.65%	5.15%
38	5.95%	4.80%	5.30%
39	6.10%	4.95%	5.45%
40	6.30%	5.10%	5.60%
41	6.45%	5.20%	5.75%
42	6.65%	5.35%	5.90%
43	6.80%	5.55%	6.10%
44	7.00%	5.70%	6.25%
45	7.20%	5.85%	6.45%
46	7.40%	6.00%	6.60%
47	7.60%	6.20%	6.80%
48	7.85%	6.35%	7.00%
49	8.05%	6.55%	7.20%
50	8.35%	6.75%	7.45%
51	8.65%	7.00%	7.70%
52	8.95%	7.25%	8.00%
53	9.20%	7.50%	8.25%
54	9.40%	7.65%	8.40%
55	9.50%	7.75%	8.50%
56	9.55%	7.80%	8.55%
57	9.55%	7.85%	8.60%
58	9.55%	7.85%	8.60%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
59	9.55%	7.85%	8.60%
60	9.45%	7.75%	8.50%
61	9.30%	7.70%	8.40%
62	9.20%	7.60%	8.30%
63	9.05%	7.50%	8.20%
64	8.95%	7.45%	8.10%
65	8.80%	7.35%	8.00%
66	8.60%	7.25%	7.85%
67	8.45%	7.10%	7.70%
68	8.25%	7.00%	7.55%
69	8.05%	6.85%	7.40%

”;

(3) by replacing the table in section 3 by the following:

“

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption	
	Prior to 1 July 1982	After 30 June 1982
18	3.29%	3.15%
19	3.33%	3.20%
20	3.38%	3.25%
21	3.42%	3.30%
22	3.50%	3.35%
23	3.54%	3.40%
24	3.54%	3.40%
25	3.58%	3.45%
26	3.67%	3.50%
27	3.71%	3.60%
28	3.79%	3.65%
29	3.92%	3.75%
30	4.00%	3.85%
31	4.13%	3.95%

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption	
	Prior to 1 July 1982	After 30 June 1982
32	4.21%	4.05%
33	4.33%	4.20%
34	4.42%	4.30%
35	4.54%	4.40%
36	4.67%	4.55%
37	4.79%	4.65%
38	4.96%	4.80%
39	5.08%	4.95%
40	5.25%	5.10%
41	5.38%	5.20%
42	5.54%	5.35%
43	5.67%	5.55%
44	5.83%	5.70%
45	6.00%	5.85%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption	
	Prior to 1 July 1982	After 30 June 1982
46	6.17%	6.00%
47	6.33%	6.20%
48	6.54%	6.35%
49	6.71%	6.55%
50	6.96%	6.75%
51	7.21%	7.00%
52	7.46%	7.25%
53	7.67%	7.50%
54	7.83%	7.65%
55	7.92%	7.75%
56	7.96%	7.80%
57	7.96%	7.85%
58	7.96%	7.85%
59	7.96%	7.85%
60	7.88%	7.75%
61	7.75%	7.70%
62	7.67%	7.60%
63	7.54%	7.50%
64	7.46%	7.45%
65	7.33%	7.35%
66	7.17%	7.25%
67	7.04%	7.10%
68	6.88%	7.00%
69	6.71%	6.85%
70	6.54%	6.75%
71	6.42%	6.60%

”.

2. This Regulation comes into force on 1 April 2026.

107794

© Éditeur officiel du Québec, 2025

Gouvernement du Québec

T.B. 233450, 25 November 2025

Regulation to amend the Regulation under the Act respecting the Pension Plan of Management Personnel

WHEREAS, under subparagraph 5.1 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Government may, by regulation, establish, for the purposes of sections 39, 146, 152.1, 152.4, 152.6 and 152.8.1, the tariff applicable to the payment of the redemption cost, which may vary according to the employee's or person's age, the reason for the absence, the year of service covered by the redemption and the date of receipt of the application, and prescribe, in addition to a minimum cost for the purposes of section 39, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in sections 39, 146, 152.1, 152.4, 152.6 and 152.8.1;

WHEREAS, under subparagraph 18 of the first paragraph of section 196 of the Act, the Government may, by regulation, establish, for the purposes of section 174, the rate of contribution applicable to the plan each year, according to the rules, terms and conditions prescribed by the regulation;

WHEREAS the Conseil du trésor made the Regulation under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 1) by its Decision dated 24 May 2005 (C.T. 202420);

WHEREAS it is expedient to amend the Regulation;

WHEREAS, under the first paragraph of section 196 of the Act, the Government exercises the regulatory powers provided for in that paragraph after Retraite Québec has consulted the pension committee referred to in section 196.2;

WHEREAS, under section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor, after consulting the Minister of Finance, exercises the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS the consultations have taken place;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation under the Act respecting the Pension Plan of Management Personnel, attached to this Decision, be made.

Le greffier du Conseil du trésor,
LOUIS TREMBLAY

Regulation to amend the Regulation under the Act respecting the Pension Plan of Management Personnel

Act respecting the Pension Plan of Management Personnel
(chapter R-12.1, s. 196, 1st par., subpars. 5.1 and 18).

1. The Regulation under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 1) is amended by replacing section 11 by the following:

"**11.** For the years 2026, 2027 and 2028 and as of 1 January of each of those years, the amount provided for in section 41 of the Act is equal to 11.23% on that part of the pensionable salary which exceeds 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9).".

2. Schedule I is amended

(1) by replacing the table in section 1 by the following:

© Éditeur officiel du Québec, 2025

“

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
24 years or less	11.2%	9.0%	10.0%
25	11.7%	9.4%	10.4%
26	12.1%	9.7%	10.7%
27	12.4%	9.9%	11.0%
28	12.8%	10.2%	11.3%
29	13.1%	10.5%	11.6%
30	13.5%	10.8%	11.9%
31	13.7%	11.0%	12.2%
32	14.1%	11.3%	12.5%
33	14.4%	11.5%	12.7%
34	14.7%	11.7%	13.0%
35	15.0%	12.1%	13.3%
36	15.4%	12.3%	13.6%
37	15.7%	12.6%	13.9%
38	16.0%	12.9%	14.2%
39	16.4%	13.1%	14.5%
40	16.7%	13.4%	14.8%
41	17.1%	13.7%	15.2%
42	17.5%	14.0%	15.5%
43	17.8%	14.3%	15.8%
44	18.2%	14.6%	16.2%
45	18.6%	14.9%	16.5%
46	19.0%	15.3%	16.9%
47	19.5%	15.7%	17.3%
48	20.0%	16.1%	17.7%
49	20.4%	16.4%	18.1%
50	20.9%	16.8%	18.6%
51	21.5%	17.3%	19.1%
52	22.0%	17.7%	19.6%
53	22.5%	18.2%	20.0%
54	23.0%	18.6%	20.5%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
55	23.4%	18.9%	20.8%
56	23.4%	19.0%	20.9%
57	23.2%	18.8%	20.7%
58	22.9%	18.6%	20.5%
59	22.7%	18.5%	20.3%
60	22.5%	18.4%	20.2%
61	22.3%	18.3%	20.0%
62	22.0%	18.1%	19.8%
63	21.8%	18.0%	19.7%
64	21.6%	17.9%	19.5%
65	21.4%	17.7%	19.3%
66	20.9%	17.4%	18.9%
67	20.4%	17.1%	18.6%
68	20.0%	16.8%	18.2%
69	19.5%	16.5%	17.8%
70	19.0%	16.2%	17.5%
71	18.6%	15.9%	17.1%

”;

(2) by replacing the table in section 2 by the following:

“

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
24 years or less	4.67%	4.50%	5.00%
25	4.88%	4.70%	5.20%
26	5.04%	4.85%	5.35%
27	5.17%	4.95%	5.50%
28	5.33%	5.10%	5.65%
29	5.46%	5.25%	5.80%
30	5.63%	5.40%	5.95%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
31	5.71%	5.50%	6.10%
32	5.88%	5.65%	6.25%
33	6.00%	5.75%	6.35%
34	6.13%	5.85%	6.50%
35	6.25%	6.05%	6.65%
36	6.42%	6.15%	6.80%
37	6.54%	6.30%	6.95%
38	6.67%	6.45%	7.10%
39	6.83%	6.55%	7.25%
40	6.96%	6.70%	7.40%
41	7.13%	6.85%	7.60%
42	7.29%	7.00%	7.75%
43	7.42%	7.15%	7.90%
44	7.58%	7.30%	8.10%
45	7.75%	7.45%	8.25%
46	7.92%	7.65%	8.45%
47	8.13%	7.85%	8.65%
48	8.33%	8.05%	8.85%
49	8.50%	8.20%	9.05%
50	8.71%	8.40%	9.30%
51	8.96%	8.65%	9.55%
52	9.17%	8.85%	9.80%
53	9.38%	9.10%	10.00%
54	9.58%	9.30%	10.25%
55	9.75%	9.45%	10.40%
56	9.75%	9.50%	10.45%
57	9.67%	9.40%	10.35%
58	9.54%	9.30%	10.25%
59	9.46%	9.25%	10.15%
60	9.38%	9.20%	10.10%
61	9.29%	9.15%	10.00%
62	9.17%	9.05%	9.90%

© Éditeur officiel du Québec, 2025

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
63	9.08%	9.00%	9.85%
64	9.00%	8.95%	9.75%
65	8.92%	8.85%	9.65%
66	8.71%	8.70%	9.45%
67	8.50%	8.55%	9.30%
68	8.33%	8.40%	9.10%
69	8.13%	8.25%	8.90%
70	7.92%	8.10%	8.75%
71	7.75%	7.95%	8.55%

”.

3. This Regulation comes into force on 1 January 2026, except section 2, which comes into force on 1 April 2026.

107795

© Éditeur officiel du Québec, 2025

Notice

Act respecting parental insurance
(chapter A-29.011)

Taxation Act
(chapter I-3)

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

Source deductions tables

Notice is hereby given, in accordance with the fourth paragraph of section 60 of the Act respecting parental insurance (chapter A-29.011), the eleventh paragraph of section 1015 of the Taxation Act (chapter I-3) and the fourth paragraph of section 59 of the Act respecting the Québec Pension Plan (chapter R-9), that the tables determining the amount that an employer must deduct, under section 60 of the Act respecting parental insurance and section 59 of the Act respecting the Québec Pension Plan, from the remuneration it pays to its employee, and the amount that a person must deduct or withhold in accordance with section 1015 of the Taxation Act will come into force on 1 January 2026 and be published on the Revenu Québec website at the following address: revenuquebec.ca.

Québec, Novembre 27, 2025

ERIC GIRARD
Minister of Finance

107800

© Éditeur officiel du Québec, 2025