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Part 2 Laws and Regulations

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PROVINCE OF QUÉBEC

1st SESSION

35th LEGISLATURE

QUÉBEC, 15 DECEMBER 1995

OFFICE OF THE LIEUTENANT-GOVERNOR

Québec, 15 December 1995

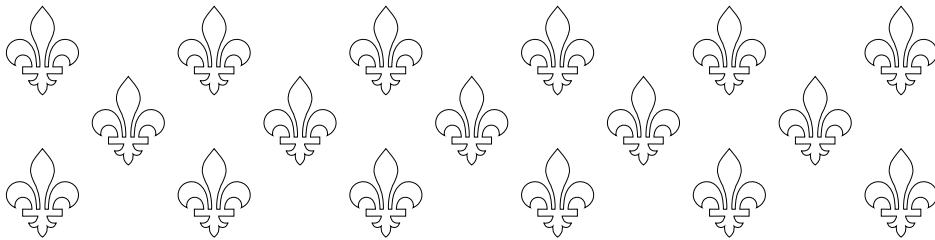
This day, at twenty-five minutes past four o'clock in the afternoon, His Excellency the Lieutenant-Governor was pleased to sanction the following bills :

- | | | | |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 108 | An Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions | 114 | An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and other legislative provisions with respect to the horse racing industry |
| 85 | An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the Act respecting municipal taxation | 115 | An Act to amend the Act respecting income security and other legislative provisions |
| 102 | An Act respecting the Agence métropolitaine de transport and amending various legislative provisions | 119 | An Act to amend the pension plans in the public and parapublic sectors and amending other legislative provisions |
| 111 | An Act to amend the Act respecting the Ministère du Conseil exécutif and the Act respecting the Société des loteries du Québec | 121 | An Act to amend the constituting Acts of the urban communities and other legislative provisions |
| 112 | An Act to amend the Cooperatives Act and other legislative provisions | 125 | Appropriation Act No. 5, 1995-96 |
| | | 134 | An Act to amend the Act respecting municipal taxation |

247 An Act respecting Ville de Gatineau

255 An Act respecting Municipalité de Saint-David-de-Falardeau

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



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 85
(1995, chapter 64)

**An Act to amend the Act
respecting the Ministère de
l'Agriculture, des Pêcheries et
de l'Alimentation and the Act
respecting municipal taxation**

**Introduced 11 May 1995
Passage in principle 19 June 1995
Passage 14 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill amends the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation for the purpose, in particular, of revising the terms and conditions applicable to the partial refunding of property taxes by the Minister. To that end, the bill establishes new rules for the calculation of refunds.

The bill abolishes the Minister's power to exclude certain immovables from a refund of property taxes. The immovables that will not be included in the immovables of an agricultural operation will be determined by regulation of the Government. The bill also abolishes advance payments on refunds, repayments of refunded taxes to the Minister for unproductive areas and repayments to the Minister of certain sums where an authorization has been granted by the Commission de protection du territoire agricole du Québec.

Under the bill, the owners of registered agricultural operations that have not generated the required gross revenue because of a new animal production at the developmental phase or because production is temporarily limited due to exceptional natural causes will become entitled to a refund.

In addition, the bill extends the period for registration of an agricultural operation for reimbursement purposes until 31 March of the year following the expiry of the fiscal year for which an application for reimbursement is made.

Moreover, the bill provides that an agricultural operation will have to generate a minimum gross revenue to qualify for a tax reimbursement. To that end, the Government is authorized to make regulations determining registration conditions, fixing the minimum gross revenue giving rise to a reimbursement and, where expedient, providing for exemptions.

Lastly, a period of forty-five days is allotted for the filing of an appeal from certain decisions of the Minister to the Régie des marchés agricoles et alimentaires du Québec. The bill also contains the necessary consequential amendments and transitional provisions.

Bill 85

An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and the Act respecting municipal taxation

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) is amended

(1) by striking out the words “and that was so registered at any time during the fiscal year for which an application for reimbursement is made” in the second, third and fourth lines of subparagraph 1 of the first paragraph;

(2) by replacing the words “or where” in the fifth line of subparagraph 3 of the first paragraph by the word “, where” and by adding, at the end of subparagraph 3 of the first paragraph, the words “, where new animal production, at the developmental phase and intended to produce such revenue, is involved or where production is limited temporarily by reason of exceptional natural causes”;

(3) by adding, after subparagraph 3 of the first paragraph, the following subparagraph:

“(4) that produced gross revenue equal to or greater than the amount prescribed by regulation, unless the agricultural operation benefits from an exemption determined by regulation.”;

(4) by inserting the words “and sent” after the word “writing” in the first line of the second paragraph;

(5) by inserting the words “and sent” after the word “writing” in the second line of the third paragraph and by adding, at the end of that paragraph, the words “or, if more advantageous to the person applying for a reimbursement, one year after the demand for payment of the tax supplement was sent”;

(6) by adding, after the third paragraph, the following paragraph:

“The person applying for a reimbursement must have paid the annual assessment exigible under Division VIII of the Farm Producers Act (R.S.Q., chapter P-28).”

2. Section 36.3 of the said Act is amended by striking out the third paragraph.

3. Section 36.4 of the said Act is replaced by the following section:

“36.4 The amount reimbursed by the Minister is determined in the following manner:

(1) where the amount of real estate taxes and compensations qualified for reimbursement is equal to or less than \$300, the Minister shall reimburse that amount;

(2) where the amount of real estate taxes and compensations qualified for reimbursement is greater than \$300 and the value per hectare of the land situated in the agricultural zone and forming part of the agricultural operation is equal to or less than the amount per hectare determined by regulation, the Minister shall reimburse an amount corresponding to the result obtained by adding the following amounts:

(a) \$300;

(b) 70% of the amount of the real estate taxes and compensations qualified for reimbursement that exceeds \$300; and

(3) where the amount of real estate taxes and compensations qualified for reimbursement is greater than \$300 and the value per hectare of the land referred to in the previous subparagraph is greater than the amount per hectare determined by regulation, the Minister shall reimburse an amount corresponding to the result obtained by adding the following amounts:

(a) 70% of the amount of school real estate taxes, municipal real estate taxes attributable to buildings and compensations qualified for reimbursement;

(b) 70% of the amount obtained by multiplying the amount of municipal real estate taxes qualified for reimbursement that are attributable to the land by the quotient obtained by dividing the amount per hectare determined by regulation by the value per hectare of the land; and

(c) 100% of the amount obtained by multiplying the amount of municipal real estate taxes qualified for reimbursement that are attributable to the land by the quotient obtained by dividing the value per hectare of the land exceeding the amount per hectare determined by regulation by the value per hectare of the land.

However, the amount reimbursed by the Minister shall not exceed the amount representing 30% of the gross revenue produced in the agricultural zone by the agricultural operation during the calendar year that ended before the beginning of the fiscal year for which an application for reimbursement is made, unless the agricultural operation is exempted from producing the average gross revenue per hectare or the minimum gross revenue.”

4. Sections 36.5 and 36.6 of the said Act are repealed.

5. Section 36.7 of the said Act is replaced by the following section:

“36.7 The Minister shall reimburse the amount established pursuant to section 36.4 within 60 days after the day on which the application for reimbursement is received.”

6. Section 36.8 of the said Act is amended

(1) by striking out the words “or where it gives its authorization for the use of all or part of an agricultural operation for residential, commercial or industrial development purposes,” in the third, fourth and fifth lines of the first paragraph;

(2) by striking out the words “or authorization” in the first line of the second paragraph;

(3) by striking out the third paragraph;

(4) by striking out the words “or from the registered agricultural operation” in the second line of the fourth paragraph;

(5) by replacing the word “fourth” in the first line of the fifth paragraph by the word “third”.

7. Section 36.9 of the said Act is amended by replacing the word “fourth” in the fourth line by the word “third”.

8. Section 36.12 of the said Act is amended

(1) by striking out the words “and of the application for an advance” in the second line of paragraph 1 and the words “and the application for an advance” in the second line of paragraph 2;

(2) by adding, after paragraph 3, the following paragraphs:

“(4) determine the minimum gross revenue that must be produced by a registered agricultural operation to qualify for a reimbursement of real estate taxes and compensations;

“(5) exempt, on the conditions and for the period it determines, an agricultural operation from the requirement to produce the minimum gross revenue to qualify for a reimbursement of real estate taxes and compensations;

“(6) determine, for the purposes of subparagraphs 2 and 3 of the first paragraph of section 36.4, the amount per hectare of the land situated in the agricultural zone and forming part of the agricultural operation.”

9. Section 36.13 of the said Act is amended by replacing the words “ of the first paragraph of section 36.2 is not fulfilled, makes an exclusion under the third paragraph of section 36.3, or makes a reduction under section 36.5,” in the third and fourth lines by the words “or 4 of the first paragraph of section 36.2 is not fulfilled”.

10. Section 36.14 of the said Act is amended by adding, at the end of the first paragraph, the words “within forty-five days after the day on which a copy of the decision is sent”.

11. Section 36.15 of the said Act is amended

(1) by replacing the words “and “agricultural product”” in the second line of paragraph 1 by the words “, “agricultural product” and “gross revenue””;

(2) by inserting, after paragraph 1, the following paragraph :

“(1.1) determine the conditions for the registration of an agricultural operation;”;

(3) by striking out the word “annual” in the second line of paragraph 4;

(4) by striking out the word “annual” in the first line of paragraph 5;

(5) by striking out paragraph 8.

12. Section 131.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended

(1) by striking out the words “an advance out of” in the third line of the second paragraph;

(2) by replacing the words “section 36.6” in the fifth line of the second paragraph by the words “the second paragraph of section 36.2”;

(3) by striking out the words “, or receives an application for the reimbursement of such taxes and compensations under the second paragraph of section 36.2 of that Act” in the seventh, eighth and ninth lines of the second paragraph.

13. Section 174 of the said Act is amended by adding, after paragraph 19, the following paragraph:

“(20) to add, strike out or alter, according to the circumstances, a particular required by the regulation made under paragraph 1 of section 263, to add a particular that commences to be required thereby or to strike out a particular that has ceased to be so required.”

14. Section 177 of the said Act is amended by replacing the words “, 18 and 19” in the first line of paragraph 5 by the words “and 18 to 20”.

15. For the purposes of Division VII.1 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation and of any legislative or regulatory provision that is applicable to an agricultural operation registered in accordance with a regulation under section 36.15 of the said Act, until such time as the definition of “agricultural operation” in that regulation is amended, any

immovable used primarily or intended for residential, industrial, commercial, leisure, recreation or sports purposes does not form part of an agricultural operation.

Such exception does not apply to an immovable used primarily or intended either for the processing of an agricultural product of the agricultural operation or for the packaging or marketing of such a product in a raw state or after being processed on the premises of the agricultural operation.

16. The certificate of alteration of the real estate assessment roll issued to take account of section 15 must contain a valuation establishing, respectively, the value of the land situated in the agricultural zone and forming part of the agricultural operation and the value of all the buildings situated in that zone and forming part of that operation.

17. The proportional computation referred to in the second paragraph of section 36.3 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation shall be established, for the 1995-96 school fiscal year and for the 1996 municipal fiscal year, on the basis of the real estate assessment roll, as altered to take account of section 15, where such alteration is made after the drawing up of the notice of assessment.

18. The copy of the notice which is to be sent to the Minister of Agriculture, Fisheries and Food in accordance with section 180 of the Act respecting municipal taxation, following the alteration referred to in section 16, must be received not later than 15 March 1996.

19. For the 1996 municipal fiscal year, the Minister of Agriculture, Fisheries and Food shall remit, to every municipal body responsible for assessment which applies therefor, the sum of \$15 for each certificate of alteration of the real estate assessment roll issued by its assessor to take account of section 15.

20. For the purposes of Division VII.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, until such time as the definition of "gross revenue" is defined by regulation, that definition means, for a year, the revenue produced by the sale of an agricultural product and received from crop insurance indemnities and farm income stabilization indemnities.

21. Until such time as the conditions for registration of an agricultural operation are amended by regulation, to be entitled to

register, an agricultural operation must produce gross revenue of a value equal to or greater than the value determined under subparagraph iv of paragraph *j* of section 1 of the Farm Producers Act.

However, in the case of an operation having started up less than six months before the date of its application for registration, the gross revenue is presumed to be equal to the value referred to in the first paragraph, provided that value is attained not later than two calendar years following the year of its first registration.

Such presumption also applies to an agricultural operation if any exemption mentioned in subparagraph 3 of the first paragraph of section 36.2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation is applicable.

22. For the purposes of Division VII.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, until such time as the minimum gross revenue which must be produced by a registered agricultural operation to qualify for a reimbursement of real estate taxes and compensations is determined by regulation, the minimum gross revenue is \$10 000.

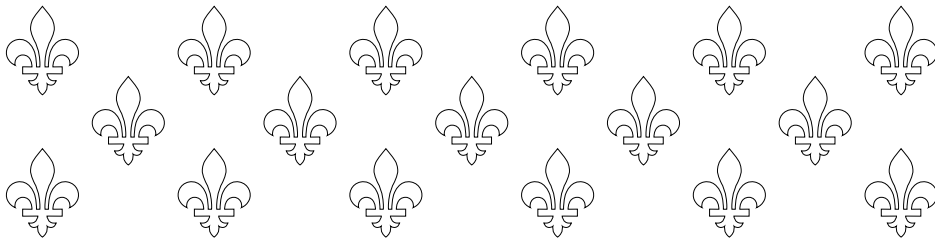
However, an operation having started up less than six months before the date of its application for registration is exempted from the requirement to produce a minimum gross revenue of \$10 000 provided it attains that amount not later than two calendar years following the year of its first registration.

A registered agricultural operation is also exempted if any exemption mentioned in subparagraph 3 of the first paragraph of section 36.2 is applicable.

23. For the purposes of subparagraphs 2 and 3 of the first paragraph of section 36.4 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation, until such time as the amount per hectare of the land situated in the agricultural zone that forms part of the agricultural operation is determined by regulation, that amount is \$800.

24. This Act has effect for the purposes of any school fiscal year from the 1995-96 school fiscal year and for the purposes of any municipal fiscal year from the 1996 municipal fiscal year.

25. This Act comes into force on 15 December 1995.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 102
(1995, chapter 65)

**An Act respecting the Agence
métropolitaine de transport and
amending various legislative
provisions**

**Introduced 15 June 1995
Passage in principle 4 December 1995
Passage 15 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill establishes the Agence métropolitaine de transport whose area of jurisdiction is the combined territories of the municipalities in the census area of Montréal whose residents contribute to the fund for the contributions of motorists to public transit.

The bill provides that the Agency will be administered by a board of five directors appointed by the Government. Two directors of the Agency will be appointed to represent the municipalities in the area of jurisdiction of the Agency; one such director will be appointed after consultation with the executive committee of the Communauté urbaine de Montréal and the other after consultation with the wardens and certain mayors in the area of jurisdiction of the Agency.

The objects of the Agency will be to support, develop, coordinate and promote shared transportation, including special transportation services for the handicapped, to operate suburban trains and to ensure the development of suburban train services, to foster the integration of the services provided by various modes of transportation and to increase the efficiency of traffic corridors. The Agency will be conferred the powers it needs to fulfill its objects in the areas of transportation by suburban train, metropolitan traffic lanes, including reserved lanes, and metropolitan bus, shared taxi and subway transportation, and the power to grant financial assistance.

The bill contains provisions governing the financial management and the funding of the Agency. In addition, it requires the Agency to produce a strategic development plan and a program of capital expenditures and makes the Agency subject to the directives of the Minister of Transport. As well, the bill provides for the appointment of inspectors and contains penal provisions.

In another connection, the bill provides that the Agency will succeed to the Conseil métropolitain de transport en commun and, from 1 January 1996, to the Société de transport de la Communauté urbaine de Montréal in respect of the operation of the suburban train system. The bill also provides that the Minister will report to the National Assembly not later than 1 December 1999 on the implementation of this legislation and on the steps to be taken to entrust the control of the Agency to regional decision-makers.

Finally, the bill contains amendments to ensure concordance.

LEGISLATION AMENDED BY THIS BILL:

- Highway Safety Code (R.S.Q., chapter C-24.2);
- Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2);
- Act respecting intermunicipal boards of transport in the area of Montréal (R.S.Q., chapter C-60.1);
- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Act respecting the Ministère des Transports (R.S.Q., chapter M-28);
- Fuel Tax Act (R.S.Q., chapter T-1);
- Act respecting transportation by taxi (R.S.Q., chapter T-11.1);
- Transport Act (R.S.Q., chapter T-12);
- Act respecting the Société de transport de la Ville de Laval (1984, chapter 42);
- Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32).

LEGISLATION REPLACED BY THIS BILL:

- Act respecting the Conseil métropolitain de transport en commun (R.S.Q., chapter C-59.001).

Bill 102

An Act respecting the Agence métropolitaine de transport and amending various legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT AND ORGANIZATION

1. An agency to be known as the “Agence métropolitaine de transport” is hereby established. The Agency is a legal person.

2. The Agency is a mandatary of the Government. The property of the Agency forms part of the domain of the State, but the execution of the obligations of the Agency may be levied against its property.

3. The area of jurisdiction of the Agency is the combined territories of the municipalities listed in Schedule A and that of the Indian Reserve of Kahnawake.

For the purposes of this Act, the words “municipality”, except in the expression “regional county municipality”, and “municipal territory” mean, respectively, a municipality listed in Schedule A and the territory of such a municipality.

4. The Agency shall have its head office at such place as it determines within its area of jurisdiction. Notice of the location of the head office and of any change in its location shall be published in the *Gazette officielle du Québec* and in a newspaper distributed in its area of jurisdiction.

5. The affairs of the Agency shall be administered by a board of five directors appointed by the Government for a term not exceeding five years, two of whom shall be appointed to represent the

municipalities. At the expiry of their term, the directors shall remain in office until replaced or reappointed.

One of the directors representing the municipalities shall be appointed after consultation with the executive committee of the Communauté urbaine de Montréal and the other after consultation with the mayor of Ville de Laval and the wardens of the regional county municipalities situated or partly situated within the area of jurisdiction of the Agency.

6. The Government shall designate a chairman and director general from among the directors. It shall determine his remuneration, employment benefits and other conditions of employment.

The other directors shall receive no remuneration except in such cases, on such conditions and to such extent as the Government may determine. They are, however, entitled to the reimbursement of expenses incurred in the discharge of their duties on the conditions and to the extent determined by the Government.

7. The removal from office or resignation of a director shall not take effect before the Agency is notified thereof.

8. The quorum at meetings of the board of directors of the Agency is three directors.

9. The chairman and director general shall call and preside at meetings of the board of directors and ensure that they are properly conducted.

The board of directors shall meet at least once every three months at the head office of the Agency. At such quarterly meetings, only the members who are present may constitute a quorum, even if other members take part in the meeting by other means authorized by this Act.

Two directors may require that the chairman and director general call a special meeting. The special meeting must be held within five days after the requisition is received.

10. Every director present at a meeting of the board has one vote and is required to vote.

11. The directors may, by unanimous agreement, take part in a meeting of the board by means of any device that allows oral

communication, in particular the telephone. The participants are, in such a case, deemed to have attended the meeting.

12. The board of directors shall designate a secretary and a treasurer from among the employees of the Agency.

13. The employees of the Agency shall be appointed according to the staffing plan and the standards established by by-law of the Agency. The by-law shall also determine the standards and scales of remuneration, employment benefits and other conditions of employment of the employees of the Agency.

The by-law shall be submitted to the Government for approval.

14. The chairman and director general is responsible for the administration and direction of the Agency within the scope of its policies and by-laws. He shall exercise his functions on a full-time basis.

15. The Agency may make by-laws to regulate the exercise of its powers and the other aspects of its internal management.

16. Any director of the Agency, other than the chairman and director general, having a direct or indirect interest in an enterprise causing his personal interest to conflict with that of the Agency must, on pain of forfeiture of office, disclose it in writing to the chairman and director general and abstain from participating in any discussion or decision involving the enterprise in which he has the interest or in any part of a meeting of the board of directors during which his interest is discussed.

Neither the chairman and director general nor any employee of the Agency may, on pain of forfeiture of office, have a direct or indirect interest in an enterprise causing his personal interest to conflict with that of the Agency. However, forfeiture of office is not incurred where the interest devolves by succession or gift, provided it is renounced or disposed of with dispatch.

17. The minutes of the meetings of the board of directors, approved by the board and signed by the chairman and director general or by the secretary, are authentic, as are any documents or copies emanating from the Agency or forming part of its records where they are certified by the chairman and director general or an authorized person.

18. The Agency may set up committees to examine particular matters, including special transportation services for the handicapped, determine their mode of operation and designate their members.

A committee set up by the Agency to examine a matter in which a public transit operating authority has an interest must include at least one representative of that authority as a member.

19. For the purposes of this Act, “public transit operating authority” means the Société de transport de la Communauté urbaine de Montréal, the Société de transport de la Ville de Laval, the Société de transport de la rive sud de Montréal and any other legal person established in the public interest that is authorized by its constituting act to operate a public transportation enterprise in the area of jurisdiction of the Agency.

20. The public transit operating authorities, the Communauté urbaine de Montréal and the municipalities, including the municipalities not listed in Schedule A, shall have all the powers necessary to enter into contracts or to make an agreement under this Act with the Agency.

CHAPTER II

OBJECTS AND POWERS

21. The objects of the Agency are to support, develop, coordinate and promote shared transportation, including special transportation services for the handicapped, to improve suburban train services and ensure their development, to foster the integration of the services provided by various modes of transportation and to increase the efficiency of traffic corridors.

DIVISION I

SUBURBAN TRAINS

22. The Agency has exclusive authority, within its area of jurisdiction, over public transportation by suburban train.

23. The Agency may, with the approval of and on the conditions determined by the Government, extend its train system outside its area of jurisdiction. The Government may also allow the Agency to operate any other guided land transport system within the meaning of the Act to ensure safety in guided land transport (R.S.Q., chapter S-3.3), except the subway.

24. The Agency may, in particular,

(1) operate a public rail transportation enterprise;

(2) enter into contracts with railway companies providing for the procurement of services relating to the operation of a railway undertaking that is within the legislative authority of the Parliament of Canada, or, with the authorization of the Minister of Transport, authorize the directors it designates to file a petition with the federal authorities for the incorporation, by letters patent, of a company for the construction or operation of a railway within the meaning of the Railway Act (Revised Statutes of Canada, 1985, chapter R-3), with the proviso that the Agency be the sole shareholder, that the executives of the company be the same persons as those of the Agency, and that the activities of the company be limited to operating suburban trains on a railway line within the legislative authority of Parliament;

(3) with the approval of the Government, acquire or lease railway tracks and rights of way to establish its train system;

(4) subject to paragraph 3, acquire, lease or transfer property for the purpose of establishing, operating or developing its train system;

(5) enter into contracts with a public transit operating authority or a municipality providing for the procurement of specific public rail transportation services;

(6) promote public rail transportation.

For the purposes of subparagraph 5 of the first paragraph, the word “municipality” includes any local municipality whose territory is situated outside the area of jurisdiction of the Agency and serviced pursuant to the order referred to in section 23.

25. The Agency shall fix the fares for its public rail transportation services on the basis of the factors and classes of passengers it determines.

Such factors may include distance, frequency, the time of day or period of the week, and the integration of metropolitan transportation services with the public transportation services of a public transit operating authority or a municipality.

26. The Agency may, by by-law approved by the Government, prescribe standards of conduct to be observed by passengers in trains, in train stations, on platforms and in parking areas operated by the Agency.

The by-law shall indicate, among its provisions, those the violation of which is punishable under section 98.

DIVISION II

METROPOLITAN TRANSPORTATION

27. The Agency has authority over metropolitan transportation by bus and its authority takes precedence over the authority of any public transit operating authority. The Agency also has authority over any extension of the subway and, to the extent provided for in this Act, over its financing and operation. It may also enter into contracts with taxi permit holders to provide, on its behalf, shared transportation service by taxi on all or part of its area of jurisdiction.

“Metropolitan transportation by bus” means all or part of a public transportation service, determined by the Agency, that allows a person to travel from one municipal territory to another municipal territory unless both are situated in the territory of the same public transit operating authority, and “bus” means a bus or a minibus within the meaning of the Highway Safety Code (R.S.Q., chapter C-24.2).

28. The Agency also has authority over local public bus transportation in the territory of any public transit operating authority or municipality which applies therefor.

The application shall specify the public transportation services to be provided, the manner in which and, where applicable, the time during which such services are to be provided, and may pertain to the organization of a shared transportation service by taxi.

The authority or the municipality shall pay to the Agency the cost of the service within the time it indicates, after deducting the revenue generated by the service and every subsidy related thereto.

29. Every determination under the second paragraph of section 27 must be approved by the Government and published in the *Gazette officielle du Québec* and in a newspaper distributed in the area of jurisdiction of the Agency. The determination may include the designation of any equipment or facilities necessary for metropolitan travel.

§ 1. — *Metropolitan transportation by bus*

30. The metropolitan bus transit system is established or modified by the Agency with the approval of the Government.

For the purposes of the first paragraph, the Agency shall, in particular,

(1) evaluate public transportation services on the basis of factors such as the appropriateness or necessity of providing a link between municipal territories, the capacity and frequency of existing services, the speed of travel and the financial resources of the Agency;

(2) consider the development plans and planning programmes referred to in sections 5 and 83 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) and the plan of transport systems referred to in section 3 of the Transport Act (R.S.Q., chapter T-12).

The Agency shall, according to its implementation schedule, consult the municipalities, public transit operating authorities and regional county municipalities concerned and the Communauté urbaine de Montréal inasmuch as it is concerned, in order to obtain their views.

31. The Agency must, in order to obtain government approval for the establishment or modification of the metropolitan bus transit system, file an application with the Minister which must mention any disagreement expressed during consultations.

32. The Minister shall advise the bodies that were consulted of the date on which he intends to submit the application to the Government for approval.

33. The establishment or any modification of the metropolitan bus transit system is approved by the Government, with or without modification, and the effective date thereof is determined by the Government.

34. If the application of the Agency does not receive government approval, the Minister shall so inform the Agency.

35. The Agency may, in particular,

(1) operate a public bus transportation enterprise;

- (2) develop its metropolitan bus transit system;
- (3) coordinate the bus services provided by public transit operating authorities, the subway service system and its own metropolitan bus transit and suburban train systems;
- (4) establish metropolitan transit tickets for the use of services, which may include suburban train services, provided by two or more public transit operating authorities, and fix the fares;
- (5) establish tickets and fix the fares for the use of metropolitan equipment and facilities;
- (6) approve the types of fare collection equipment that may be used by public transit operating authorities;
- (7) apportion the cost of its metropolitan bus transit system, and of the metropolitan equipment and facilities acquired or managed by it, among the public transit operating authorities and municipalities;
- (8) define the terms and conditions subject to which a non-resident may use a special transportation service for the handicapped and determine the cost-sharing formula;
- (9) take any measure it considers appropriate to promote the organization and operation of public transportation services not operated by the Agency and provide support services to users of such services and to the persons organizing them;
- (10) promote all forms of shared transportation.

For the purposes of subparagraph 1 of the first paragraph, all bus transportation services must be provided by a public transit operating authority or carrier bound by a contract with the Agency. Such contract shall take the place of any authorization otherwise necessary to accredit such authority or carrier.

36. The Agency shall identify the equipment and facilities that are necessary for the operation of its metropolitan bus transit system.

More specifically, it shall make a survey of the utilization of stations, terminals and parking areas currently operated by a public transit operating authority or a municipality, examining the extent to which it contributes to the efficiency of the metropolitan system.

The Agency shall, according to its implementation schedule, consult the municipalities and public transit operating authorities concerned in order to obtain their views.

37. The Agency shall acquire the equipment and facilities it has identified as being necessary for the operation of its metropolitan bus transit system.

The contract shall specify the date and the terms and conditions governing the transfer of the property. Only the amount disbursed by the owner, exclusive of any government subsidy granted to finance the cost of acquisition, may be reimbursed, compensated or otherwise borne by the Agency.

Notwithstanding the second paragraph, the owner shall continue to service any debt relating to the property transferred to the Agency. The owner shall remain responsible for the commitments arising out of the securities it has issued and such securities shall continue to constitute direct and general obligations of the owner. The Agency shall reimburse the owner, in principal and interest, according to the due dates of debt service payments of the owner.

38. In case of disagreement, the Government shall determine that equipment or a facility referred to in section 37 is to come under the management of the Agency from the date indicated by the Government.

The Agency may perform all the acts and exercise all the rights of an owner in respect of property which it does not own but which is under its management. For that purpose, the Agency is vested with the necessary powers and shall assume the obligations related thereto.

39. The Agency may apportion the cost of operating and managing terminals referred to in section 37 or 38 among the public transit operating authorities using them. Where applicable, the public transit operating authorities shall pay, on a quarterly basis, a share of the cost in proportion to the utilization of the terminals, on receipt of an invoice from the Agency.

40. For the purposes of subparagraph 4 of the first paragraph of section 35, the Agency shall fix its fares on the basis of factors such as the number and frequency of trips, the interval between trips, the distance travelled and classes of users.

41. The Agency shall transmit to the Minister its tariff of fares as soon as it is established or modified. The Government may disallow the tariff of fares within 60 days of its receipt.

The fares cannot come into force before the expiry of the period during which they may be disallowed, unless the Minister has advised the Agency that the Government will not disallow them.

42. Every public transit operating authority shall give access to its local transit system to the bearer of a metropolitan transit ticket in accordance with the indications on the ticket.

The Agency shall share, with the public transit operating authorities, the revenue derived from the sale of metropolitan transit tickets referred to in subparagraph 4 of the first paragraph of section 35, according to the utilization of their respective systems by the users.

43. Every public transit operating authority shall, in order to assure the coordination of its transportation services with those of the subway system and of its own metropolitan bus transit and suburban train systems,

(1) adjust its service schedules in accordance with the directives of the Agency;

(2) provide transfer services at such locations as are specified by the Agency;

(3) modify its routes in accordance with the directives of the Agency.

A public transit operating authority may not claim compensation for the expenses incurred.

44. Every public transit operating authority shall, within the time fixed by the Agency, use fare collection equipment of a type approved by the Agency pursuant to subparagraph 6 of the first paragraph of section 35.

45. The Agency may, on the basis of factors and in the manner it establishes, grant financial assistance to a public transit operating authority to compensate, in whole or in part, the cost of the authority's contribution to the metropolitan bus transit system or the cost of servicing a reserved traffic lane. Such financial assistance is deemed to form part of the cost of the metropolitan transit system.

46. Where the Agency operates a metropolitan bus route in the place and stead of a public transit operating authority, the Agency shall assess the benefitting municipalities according to the cost of the services provided, after deducting the revenue generated by the service and every subsidy for which the service is eligible.

The municipalities shall pay the Agency within the time it indicates.

§2. — *Subway*

47. The Agency shall plan and, with the approval of the Government, shall construct, in cooperation with the Société de transport de la Communauté urbaine de Montréal, any extension of the subway system.

The Société shall, within the time fixed by the Agency, prepare the necessary plans and specifications and award contracts for the purchase of the required equipment or facilities or for the carrying out of the work.

48. The Government may, after consulting the Agency, establish rules governing the apportionment, among the public transit operating authorities designated by the Government, of the amount of debt service attributable to the subway system, after deduction of all subsidies received to defray that amount in whole or in part and of all interest earned on the investments of a reserve fund established to guarantee debt service payments.

49. The Agency may, on the conditions, on the basis of factors and in the manner it establishes, grant financial assistance to the Société de transport de la Communauté urbaine de Montréal to compensate all or part of the operating cost of the subway. Such financial assistance is deemed to form part of the cost of the metropolitan transit system.

50. The Société de transport de la Communauté urbaine de Montréal and the Société de transport de la rive sud de Montréal shall, on or before 1 September 1996, come to an agreement concerning the conditions governing the operation of the subway linking their territories. The Société de transport de la rive sud de Montréal shall assume one third of its share from 1 January 1997, two thirds of its share from 1 January 1998 and its full share from 1 January 1999.

With respect to an extension of the subway system, an agreement fixing the conditions governing the operation of the extension must be concluded between the Société de transport de la Communauté urbaine de Montréal and the public transit operating authority concerned before the work is begun.

The Government may, after consulting the Agency, fix the conditions governing the operation of the subway system outside the territory of the Communauté urbaine de Montréal failing an agreement between the Société de transport de la Communauté urbaine de Montréal and the other public transit operating authorities the territories of which are served by the subway system.

For the purposes of this section, the expression “conditions governing the operation” includes the conditions governing the operation and the apportionment of capital costs and operating costs.

DIVISION III

METROPOLITAN TRAFFIC LANES

51. The Agency shall identify metropolitan traffic corridors among the public highways in its area of jurisdiction and determine those on which reserved lanes must be established to promote shared transportation.

The Agency shall make a survey of the road network and consult, according to its implementation schedule, the municipalities and public transit operating authorities concerned in order to obtain their views.

52. The Agency may, in particular,

(1) designate lanes reserved for the exclusive use of certain classes of road vehicles or of road vehicles carrying a specified number of passengers;

(2) conclude contracts with the person responsible for the maintenance of a public highway providing for the compensation of all or part of the cost of establishing, maintaining and operating such reserved lanes;

(3) with the approval of the person responsible for the public highway or, failing such approval, with the approval of the Government, signalize the designated reserved lanes and take any other steps to ensure their safe use;

(4) conclude contracts with a municipality providing for the compensation of all or part of the cost of synchronizing traffic lights installed on metropolitan traffic corridors or the cost of establishing the one-way traffic systems it indicates.

All traffic signs and signals installed by the Agency are deemed to have been installed by the person responsible for the maintenance of a public highway within the meaning of paragraph 4 of section 295 of the Highway Safety Code (R.S.Q., chapter C-24.2).

53. The Agency must, in order to obtain the approval of the Government pursuant to subparagraph 3 of the first paragraph of section 52, file an application with the Minister establishing that it has informed the person responsible for the maintenance of the public highway of its intention to establish a reserved traffic lane on that highway, that it has proposed to that person the making of a contract under subparagraph 2 of the first paragraph of the said section, and that the person either

(1) contests the designation of a reserved traffic lane on the public highway under his management;

(2) contests the amount of money offered;

(3) contests the classes of road vehicles for which the lane is reserved or the number of passengers required for a road vehicle to be authorized to travel in the reserved lane; or

(4) has failed to reply to the Agency within 90 days of the proposal.

The application must be filed with all the necessary supporting documents.

54. The Minister shall transmit the application filed pursuant to section 53 to the municipality concerned, together with the supporting documents, and notify the municipality that it has 15 days to notify the Minister of any reason it may have to oppose the application.

55. The establishment and signaling of a reserved traffic lane proposed by the Agency is approved by the Government, with or without modification, and the effective date thereof is indicated by the Government.

The order in council has precedence over any by-law, resolution or ordinance passed by a municipality.

56. If the application of the Agency does not receive government approval, the Minister shall so inform the Agency.

57. The Agency shall publish, each year, a road map showing all reserved traffic lanes established or planned within its area of jurisdiction.

58. The Agency may apportion the cost of operating and managing the reserved traffic lanes designated in accordance with section 52 among the public transit operating authorities using them. Where applicable, the public transit operating authorities shall pay, on a quarterly basis, a share of the cost in proportion to the utilization of the lanes, on receipt of an invoice from the Agency.

CHAPTER III

FINANCIAL PROVISIONS

59. The fiscal year of the Agency ends on 31 December.

60. The Agency shall, each year, adopt its budget for the following fiscal year before 31 December, to become effective on 1 January following.

Not later than 10 October each year, the Agency shall transmit, to each public transit operating authority and to each municipality whose territory is outside the territory of a transit authority, a notice setting out the fares that will be effective during the period covered by its next budget.

61. In the budget of the Agency, expenditures must not exceed revenues, except with the authorization of the Minister and on the terms and conditions determined by him.

62. The Agency shall post as revenue in its budget any surplus anticipated for the current year and any other surplus at its disposal.

In addition, the Agency shall post as expenditure in its budget any deficit for the preceding year and any deficit anticipated for the current year.

63. The Agency shall set up a fixed assets fund to finance that part of the acquisition, repair or renovation of immovable property,

equipment or rolling stock that is not subsidized. Once the fund is set up, the Agency may transfer all or part of the operating surplus for a fiscal year thereto, provided each transfer and the amount thereof are authorized by the Minister.

The Government may authorize the Agency to take out of the fixed assets fund sums required for purposes other than those for which the fund was set up.

64. The Agency may not, unless authorized by the Government, raise short-term loans which increase its total current short-term loans beyond the amount determined by the Government.

65. The Agency may, with the authorization of and subject to the conditions determined by the Government, provide for its financing by means of loans or by any other means and enter into any contract in that respect. It may, among other things, acquire, lease, transfer, alienate or encumber property for such purposes.

66. The Government may, subject to the terms and conditions it determines,

(1) guarantee the payment, in whole or in part, of the capital of or interest on any loan raised by the Agency as well as the performance of its obligations;

(2) authorize the Minister of Finance to advance to the Agency any amount considered necessary for the pursuit of its objects.

Sums that the Government may be called upon to pay under the first paragraph shall be taken out of the consolidated revenue fund.

67. No decision of the Agency and no report authorizing or recommending an expenditure shall have effect before the production of a certificate of the treasurer attesting that funds are or will be available at the proper time for the purposes for which such expenditure is planned.

68. Subject to section 46, where the territory of a municipality is situated in the territory of a public transit operating authority, the Agency shall claim from that authority any sum of money otherwise due by such a municipality.

69. As a contribution to the financing of its operations, the Agency shall receive

(1) the share of the contribution of motorists to public transit determined by a regulation under section 88.6 of the Transport Act (R.S.Q., chapter T-12);

(2) the amount paid by the Minister of Revenue pursuant to section 55.2 of the Fuel Tax Act (R.S.Q., chapter T-1);

(3) the proceeds of an annual tax on non-residential off-street parking spaces in the area of jurisdiction of the Agency;

(4) the amount payable by each municipality under section 70;

(5) the share of each municipality referred to in section 71;

(6) the contribution of public transit operating authorities and municipalities to the cost of the metropolitan bus transit system and the cost of the metropolitan facilities and equipment.

70. The municipalities shall, for the financing of capital expenditures or the provision of the fixed assets fund, pay to the Agency an amount equal to one cent per \$100 of standardized real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) as established for the year of reference.

The Government may, by order, determine

(1) the year of reference;

(2) the date on which the provisional or definitive data serving to establish the standardized real estate value are to be considered;

(3) the adjustments that may result from the successive use of provisional and definitive data;

(4) the terms and conditions of payment of the share.

The amount referred to in the first paragraph may, however, be established according to any other criterion determined by the Government or according to such a criterion and the criterion set out in the first paragraph.

For the year 1996, the amount referred to in the first paragraph is one third of a cent, and for the year 1997, two thirds of a cent.

71. The Government shall draw up a list of the municipalities the territory of which is served, for the reference period indicated by the Government, by a suburban train route and which must pay the share determined pursuant to section 73 to the Agency.

The Government shall divide each train route into segments:

(1) the segment in the territory of the Société de transport de la Communauté urbaine de Montréal;

(2) the segment in the territory of another public transit operating authority;

(3) the segment in any other territory.

A municipal territory is deemed to be served by a suburban train route

(1) where a station serving the route is located either in the municipal territory or in the territory of a public transit operating authority that includes the municipal territory; or

(2) where the percentage of users of the suburban train route who reside in the municipal territory, in relation to all users of the segment, is equal to or greater than the percentage determined in the order in council.

72. The Agency shall apportion 40 % of the cost of operating and managing each train route, per segment, according to the service proposal established on the basis of one or more of the following factors:

(1) the number of seats available, per kilometre, for each segment;

(2) the number of train departures, from each station, for each segment;

(3) the number of trains, per kilometre, serving each segment.

73. The municipalities referred to in section 71 that are served by the same segment shall share the amount determined for that segment in proportion to their standardized real estate value, within the meaning of section 261.1 of the Act respecting municipal taxation, as established for the year of reference.

The second paragraph of section 70 shall apply thereto. The apportionment may, however, be established according to any other criterion determined by the Government or according to such a criterion and the criterion set out in the first paragraph.

74. No tariff of user fees established by a municipality under sections 244.1 to 244.10 of the Act respecting municipal taxation in respect of its property, services and activities, may be levied against the Agency.

75. The Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) does not apply to transfers made under this Act.

CHAPTER IV

INFORMATION

76. The Agency shall produce a strategic plan for metropolitan transportation development setting out its objectives and priorities and the expected results.

The plan must provide for the development of metropolitan transportation, including special transportation services for the handicapped, over a period of ten years and cover every mode of transportation and all metropolitan equipment and facilities, including the subway. The plan shall be updated yearly and revised every five years.

77. The Agency shall transmit a copy of its strategic plan for metropolitan transportation development and of every updating and revision to the Minister within 30 days after they are produced.

The plan must be approved by the Minister before being implemented.

78. The Agency shall, each year, produce a program of capital expenditures for the following three fiscal years.

79. The program shall be divided into annual phases. It shall set out, for the period coincident therewith, the object, amount and mode of financing of the capital expenditures that the Agency plans to make or to incur, and for which the financing period exceeds 12 months.

The program shall also mention the capital expenditures the Agency plans to make beyond the period covered by the program, if the expenditures result from commitments made during that period.

80. The program shall be transmitted to the Minister, for approval, not later than 31 October preceding the beginning of the first fiscal year covered by the program.

Upon sufficient proof that the Agency is unable to transmit the program on the date fixed, the Minister may grant an extension.

81. The Agency may modify its program of capital expenditures. The modification shall be transmitted to the Minister, for approval, within 30 days after it is adopted.

82. The Minister may require that the program be transmitted by means of a form and that the Agency provide him with information other than that required under section 79.

83. The Agency and the Minister may make an agreement setting out the terms and conditions relating to the exercise of the functions and powers of the Agency and specifying the role of the Agency as a mandatary of the Government.

The agreement may, in particular, pertain to

- (1) the financial results to be achieved by the Agency;
- (2) the human, material and financial resources of the Agency;
- (3) the relations and exchange of information between the Agency and the Minister;
- (4) traffic lanes where the public highway is under the management of the Minister;
- (5) the use of the expertise, administrative services and human resources of the Ministère des Transports.

The term of the agreement shall not exceed five years; the agreement can be renewed or replaced. The agreement must be approved by the Government.

84. The Agency may make an agreement with the Communauté urbaine de Montréal, a public transit operating authority, a municipality or any other legal person established in the public interest or for a private interest pertaining to

- (1) human, material or informational resources ;
- (2) the operation or maintenance of metropolitan equipment or facilities or of equipment or facilities that are necessary for the attainment of its objects.

85. The Minister may issue directives concerning the aims and objectives of the Agency in the exercise of its powers.

The directives must be approved by the Government and come into force on the day of their approval. Once approved, they are binding on the Agency, which is required to comply therewith.

Every directive shall be laid before the National Assembly within 15 days after it is approved by the Government. If the National Assembly is not sitting, the directive shall be laid before the Assembly within 15 days after resumption.

86. The Agency shall consult the Communauté urbaine de Montréal, Ville de Laval and the regional county municipalities situated or partly situated within the area of jurisdiction of the Agency regarding its fares, its projected capital expenditures and its budget.

87. The Agency may require that the public transit operating authorities and the Communauté urbaine de Montréal provide it with any information or document it considers useful for the exercise of its functions or powers.

CHAPTER V

AUDITING AND REPORTS

88. At the end of the fiscal year, the treasurer of the Agency shall draw up and certify a financial report for the fiscal year just ended.

The financial report shall be drawn up using the forms provided by the Minister, where that is the case. It shall contain the financial statements of the Agency and any other information required by the Minister.

89. The books and accounts of the Agency shall be audited each year by an auditor designated by the Agency. The auditor's report shall accompany the annual report of the Agency.

90. The treasurer shall submit his financial report at a meeting of the board of directors of the Agency, at the same time as the auditor's report.

91. The Agency shall, not later than 30 April each year, submit a report upon its operations for the preceding fiscal year to the Minister. The report shall contain all the information required by the Minister.

The Agency shall provide the Minister with any other information he requires concerning its operations.

92. The Minister shall lay the annual report and the financial statements of the Agency before the National Assembly within 15 days after they are received or, if the Assembly is not sitting, within 15 days after resumption.

The competent parliamentary committee of the National Assembly may hear, at least once a year, the Minister or the chairman and director general of the Agency in relation to the documents mentioned in the first paragraph.

CHAPTER VI

INSPECTION

93. The Minister shall appoint persons authorized to act as inspectors for the purposes of this Act and the by-laws under section 26. An inspector may require any transit or parking ticket issued by the Agency to be produced for inspection.

94. An inspector shall, on request, show the certificate attesting his capacity.

95. No person shall hinder an inspector in the performance of his duties, mislead him through concealment or false statements or refuse to provide him with information.

CHAPTER VII

PENAL PROVISIONS

96. Every person who falsifies or alters a metropolitan transit ticket, uses a metropolitan transportation service without having a valid transit ticket in his possession or uses such a service while having an expired, falsified or altered transit ticket in his possession is liable to a fine of not less than \$75 and not more than \$500.

97. Every person who uses a parking space of the Agency without having a valid parking ticket in his possession or uses such a parking space while having an expired, falsified or altered parking ticket in his possession is liable to a fine of not less than \$75 and not more than \$500.

98. Every person who contravenes a provision of a by-law made under the second paragraph of section 26 is liable to a fine of not less than \$75 and not more than \$150.

99. Every person who contravenes section 95 is liable to a fine of not less than \$250 and not more than \$500.

CHAPTER VIII

AMENDING PROVISIONS

100. Section 295 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing paragraph 4 by the following paragraph:

“(4) reserve traffic lanes for certain manoeuvres or for the exclusive use of bicycles, certain classes of road vehicles or road vehicles carrying the number of passengers indicated by proper signs;”.

101. Section 20 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended by replacing the words “, the Société de transport and the Conseil métropolitain de transport en commun established by the Act respecting the Conseil métropolitain de transport en commun (chapter C-59.001)” in the second, third, fourth and fifth lines of the first paragraph by the words “and from the Société de transport”.

102. Section 21 of the said Act is amended by replacing the words “, the Société de transport and the Conseil métropolitain de transport en commun” in the second and third lines by the words “and from the Société de transport”.

103. Section 223 of the said Act, amended by section 86 of chapter 41 of the statutes of 1990 and by section 34 of chapter 17 of the statutes of 1994, is again amended

(1) by replacing the words “Conseil métropolitain de transport en commun” in the third paragraph by the words “Agence métropolitaine de transport”;

(2) by replacing the words “Conseil métropolitain de transport en commun” in the fifth paragraph by the words “Agence métropolitaine de transport”.

104. Section 287 of the said Act is amended by inserting the words “, with the authorization of the Agence métropolitaine de transport,” after the word “also” in the third line.

105. Section 287.1 of the said Act is amended

(1) by replacing the words “guided land passenger transport system” in the first and second line of the first paragraph by the word “subway”;

(2) by striking out the second paragraph.

106. Section 289 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Where such a contract provides links to points outside the territory of the board or of the municipality, the contract must be approved by the Agence métropolitaine de transport.”

107. Section 291.1 of the said Act is amended by replacing the words “a railway company” in the second line by the words “the Agence métropolitaine de transport”.

108. Section 291.8 of the said Act is amended

(1) by inserting the words “the Agence métropolitaine de transport,” after the word “with” in the first line of the first paragraph;

(2) by adding the words “, except where it pertains to the Agence métropolitaine de transport” at the end of the second paragraph.

109. Section 291.17 of the said Act, amended by section 90 of chapter 41 of the statutes of 1990, is again amended by striking out the words “and suburban train” in the third paragraph.

110. Section 291.30.2 of the said Act, amended by section 84 of chapter 68 of the statutes of 1993, is repealed.

111. Section 294 of the said Act, replaced by section 92 of chapter 41 of the statutes of 1990, is amended

(1) by striking out the words “and suburban train” in the first and second lines of the part preceding subparagraph 1 of the first paragraph;

(2) by striking out the words “or suburban train” in subparagraph 1 of the first paragraph;

(3) by striking out subparagraph 3 of the first paragraph;

(4) by striking out subparagraph 5 of the first paragraph;

(5) by striking out the words “or suburban train” in the second line of subparagraph 6 of the first paragraph;

(6) by striking out the words “or suburban train” in the first line of subparagraph 11 of the first paragraph;

(7) by striking the words “or suburban train” in the third line of subparagraph 12 of the first paragraph.

112. Section 294.3 of the said Act, enacted by section 92 of chapter 41 of the statutes of 1990, is repealed.

113. The said Act is amended by inserting, after section 294.5, the following section:

“294.6 The Agence métropolitaine de transport is, in case of default, liable for the reimbursement of the amount of debt service of the corporation with respect to the property of the suburban train system transferred under the first paragraph of section 152 of the Act respecting the Agence métropolitaine de transport.

The treasurer of the corporation shall include, in the financial statements referred to in section 306.41, a note indicating the Agency’s obligation with respect to the liabilities related to such property.”

114. Section 303 of the said Act is amended by replacing the words “secretary-treasurer of the Conseil métropolitain de transport en commun” in the third and fourth lines by the words “treasurer of the Agence métropolitaine de transport”.

115. Section 10 of the Act respecting intermunicipal boards of transport in the area of Montréal (R.S.Q., chapter C-60.1) is amended by adding the following paragraph:

“In addition to the adaptations provided for in the first paragraph, the date on which the budget of a board must be submitted for adoption is 1 November each year for the purposes of section 468.34 of the Cities and Towns Act (R.S.Q., chapter C-19). A board must also send a copy of its budget and of its supplementary budget, if any, to the Agence métropolitaine de transport within the same time as the time within which it is required to send such copies to the municipalities party to the agreement constituting the board.”

116. Section 11 of the said Act is amended

(1) by replacing the words “Minister of Transport” in the second line of the second paragraph by the words “Agence métropolitaine de transport”;

(2) by replacing the word “Minister” in the fourth line of the second paragraph by the word “Agency”;

(3) by replacing the word “he” in the fifth line of the second paragraph by the word “it” and the word “his” in the sixth line of the same paragraph by the word “its”;

(4) by replacing the word “Minister” in the first line of the third paragraph by the word “Agency” and the word “he” in the second line of the same paragraph by the word “it”.

117. Section 16 of the said Act is amended

(1) by replacing the words “Minister of Transport” in the second line of the first paragraph by the words “Agence métropolitaine de transport”;

(2) by replacing the word “Minister” in the second line of the second paragraph by the word “Agency”;

(3) by replacing the words “he” and “his” in the fourth line of the second paragraph by the words “it” and “its”, respectively;

(4) by replacing the word “Minister” in the first line of the third paragraph by the word “Agency” and the word “he” in the second line of the same paragraph by the word “it”.

118. Section 18 of the said Act is amended

(1) by replacing the words “Minister of Transport” in the first line of the first paragraph by the words “Agence métropolitaine de transport”;

(2) by striking out the second paragraph.

119. Section 18.3 of the said Act, amended by section 114 of chapter 67 of the statutes of 1993, is again amended by replacing the words “Minister of Transport” in the second line by the words “Agence métropolitaine de transport”.

120. Section 27 of the said Act is amended by inserting the words “Agence métropolitaine de transport and of the” after the words “authorization of the” in the third line of the second paragraph.

121. Section 27.4 of the said Act is amended by inserting the words “, with the authorization of the Agence métropolitaine de transport,” after the word “also” in the first line.

122. Section 204 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), amended by section 117 of chapter 67 of the statutes of 1993, by section 75 of chapter 2 of the statutes of 1994, by section 33 of chapter 15 of the statutes of 1994, by section 23 of chapter 23 of the statutes of 1994, by section 59 of chapter 30 of the statutes of 1994 and by section 1 of chapter 7 of the statutes of 1995, is again amended by inserting, after paragraph 2.1, the following paragraph:

“(2.2) an immovable belonging to the Agence métropolitaine de transport;”.

123. Section 236 of the said Act, amended by section 119 of chapter 67 of the statutes of 1993, by section 76 of chapter 2 of the statutes of 1994, by section 33 of chapter 15 of the statutes of 1994, by section 23 of chapter 23 of the statutes of 1994, by section 69 of chapter 30 of the statutes of 1994 and by section 3 of chapter 7 of the statutes of 1995, is again amended by inserting the words “the Agence métropolitaine de transport,” after the words “Régie des installations olympiques,” in the third and fourth lines of subparagraph *a* of paragraph 1.

124. Section 11 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by replacing the words “a public transit body, an intermunicipal board of transport or a municipality” in the fifth and sixth lines of the second paragraph by the words “the Agence métropolitaine de transport”.

125. Section 1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by inserting, after paragraph *r*, the following paragraph:

“(r.1) “area of jurisdiction of the Agence métropolitaine de transport” means the area of jurisdiction defined by section 3 of the Act respecting the Agence métropolitaine de transport and amending various legislative provisions (1995, chapter 65);”.

126. Section 2 of the said Act, amended by section 350 of chapter 1 of the statutes of 1995 and by section 514 of chapter 63 of the statutes of 1995, is again amended by inserting, after the second paragraph, the following paragraph:

“Furthermore, the tax provided for in subparagraph *a* of the first paragraph is increased by \$0.015 per litre when the gasoline is delivered in the area of jurisdiction of the Agence métropolitaine de transport.”

127. Section 10.1 of the said Act is amended by inserting, after the first paragraph, the following paragraph:

“In computing the reimbursement, the amount determined under the third paragraph of section 2 and paid in the year by the public carrier on gasoline that was used to supply the engine of each bus referred to in the first paragraph shall be added to the amount determined under the first paragraph of this section.”

128. Section 10.3 of the said Act, enacted by section 517 of chapter 63 of the statutes of 1995, is amended by replacing that part preceding subparagraph *b* of the first paragraph by the following:

“**10.3** A holder of a collection officer’s permit or a retail dealer is entitled, provided he applies therefor on the prescribed form within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of part of the amount paid by him pursuant to section 51.1 in respect of a quantity of fuel acquired by him from a person holding a collection officer’s permit if

(*a*) that part of the amount is equal to the amount by which the amount he paid to that person pursuant to section 51.1 exceeds the amount he collected under that section or the first paragraph of section 12, as the case may be, in respect of that quantity of fuel; and”.

129. The said Act is amended by inserting, after section 10.3, enacted by section 517 of chapter 63 of the statutes of 1995, the following sections:

“10.4 A person is entitled, provided he applies therefor on the prescribed form within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of the tax increase provided for in the third paragraph of section 2 and paid by him in respect of gasoline if

(a) at the time of the delivery, the gasoline was put in a receptacle having a capacity of over 200 litres, other than a tank installed as standard equipment for supplying the engine of a vehicle; and

(b) the person has brought the gasoline outside the area of jurisdiction of the Agence métropolitaine de transport, or has caused the gasoline to be so brought, in a receptacle having a capacity of over 200 litres, other than a tank installed as standard equipment for supplying the engine of a vehicle.

“10.5 A person is entitled, provided he applies therefor on the prescribed form within the time, on the conditions and according to the modalities prescribed by regulation, to the reimbursement of the amount paid by him under section 51.1 in respect of fuel acquired by him if the amount exceeds the amount he collected under that section or the first paragraph of section 12, as the case may be, in respect of that fuel.”

130. Section 12 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Whether the price is stipulated to be payable in cash, with a term, in instalments or in any other manner, the tax provided for in section 2 shall be collected by the retail dealer at the time of the sale and on the total quantity that is the object of the contract, taking into account any amount of tax payable by reason of the place of delivery.”

131. Section 13 of the said Act, amended by section 518 of chapter 63 of the statutes of 1995, is again amended

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

“Notwithstanding the foregoing, the retail dealer is not required to render an account to the Minister, unless the latter so requires, nor to remit the tax collected in respect of sold fuel he acquired from a holder of a collection officer’s permit where he has paid an amount to that officer under section 51.1 equal to the tax collected in respect of that fuel.”;

(2) by replacing the fifth paragraph by the following paragraph :

“Furthermore, if in respect of a quantity of fuel, the amount collected by the retail dealer under the first paragraph is greater than the amount paid by him pursuant to section 51.1 to a person holding a collection officer’s permit and the difference results from the use by the retail dealer, in accordance with section 2.1, of a mode of computation of the tax that is different from the mode used by the person holding a collection officer’s permit to compute the amount provided for in section 51.1, the retail dealer shall remit the difference to the Minister on the terms and conditions provided in the first paragraph.”

132. Section 15 of the said Act, amended by section 520 of chapter 63 of the statutes of 1995, is again amended by replacing the second paragraph by the following paragraph :

“Every consumer who produces gasoline in Québec shall have the same obligation.”

133. The said Act is amended by inserting, after section 15, the following sections :

“**15.1** Subject to section 17.1, every consumer shall, in respect of gasoline stored in the area of jurisdiction of the Agence métropolitaine de transport, other than gasoline to be used for supplying an aircraft engine, not later than the last day of each month, render an account to the Minister, on the prescribed form, on the tax provided for in the third paragraph of section 2 that he owes for gasoline acquired during the preceding month, if he has not paid such tax on its acquisition, and shall, at the same time, remit the amount of that tax to the Minister.

Every consumer who produces fuel in Québec shall have the same obligation.

“**15.2** The tax that is required to be paid under sections 15 and 15.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax shall be computed per litre of fuel corrected to the reference temperature of 15 degrees Celsius if, before being consumed or used, the fuel was measured by the consumer in litres corrected to the reference temperature of 15 degrees Celsius by means of a dispensing pump or other metering assembly designed or equipped to effect such correction in accordance with the specifications established under the Weights and Measures Act (Revised Statutes of Canada, 1985, chapter W-6).”

134. Section 17 of the said Act, amended by section 521 of chapter 63 of the statutes of 1995, is again amended by striking out the second paragraph.

135. The said Act is amended by inserting, after section 17, the following sections:

“17.1 In addition to the tax that is required to be paid under section 2 or section 17, every person who brings or causes to be brought in the area of jurisdiction of the Agence métropolitaine de transport gasoline, other than gasoline to be used for suppling an aircraft engine, for use or consumption by such person or, at his expense, by another person, except gasoline contained in the fuel tank installed as standard equipment to supply the engine of a motor vehicle or vessel, shall

(a) not later than the last day of each month, render an account to the Minister, using the prescribed form, of the quantity of gasoline so brought during the preceding month;

(b) pay at the same time to the Minister the tax provided for in the third paragraph of section 2.

“17.2 The tax that is required to be paid under sections 17 and 17.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax shall be computed per litre of fuel corrected to the reference temperature of 15 degrees Celsius where the fuel acquired by the person referred to in section 17 or 17.1 was measured and invoiced by the dealer in litres corrected to the reference temperature of 15 degrees Celsius.”

136. Section 41 of the said Act, amended by section 523 of chapter 63 of the statutes of 1995, is again amended by replacing paragraph *a* by the following paragraph:

“(a) does not furnish a report or other document or any information provided for by this Act or the regulations thereunder, in the manner and at the time provided in sections 13 to 17.1, 26, 27.6, 34, 50.05, 51.2 and 52, or”.

137. Section 51.1 of the said Act, amended by section 527 of chapter 63 of the statutes of 1995, is replaced by the following section:

“51.1 The holder of a collection officer’s permit shall collect, as a mandatary of the Minister, an amount equal to the tax established

in the first or fourth paragraph of section 2 from every person to whom he sells, delivers or causes to be delivered fuel in Québec. This requirement does not apply in respect of fuel delivered outside Québec.

However, where the fuel is delivered to the purchaser in a region referred to in the second paragraph of section 2, the amount equal to the tax referred to in the first paragraph shall be reduced by the percentage or the amount of the reduction determined under the fifth paragraph of that section in respect of that region, on the conditions and according to the modalities of application prescribed by regulation.

Where the holder of a collection officer's permit delivers or causes to be delivered gasoline, other than gasoline to be used for supplying an aircraft engine, in the area of jurisdiction of the Agence métropolitaine de transport, the amount referred to in the first paragraph shall be increased by the amount provided for in the third paragraph of section 2.

However, where the holder of a collection officer's permit sells, delivers or causes to be delivered fuel to a person who has made an agreement with the Minister under section 51, the amount equal to the tax shall be collected on the conditions and according to the modalities specified in the agreement.

Whether the price is stipulated to be payable in cash, with a term, in instalments or in any other manner, the amount equal to the tax shall be collected at the time of the sale on the total quantity that is the object of the contract, taking into account of any amount equal to the tax payable by reason of the place of delivery.

The amount equal to the tax shall, for each type of fuel, be indicated separately from the sale price on any document recording the sale, on any invoice and in the accounting books of the collection officer. However, where gasoline is delivered in the area of jurisdiction of the Agence métropolitaine de transport, there may be indicated the total amount consisting of the amounts provided for in the first and third paragraphs.

The documents and books referred to in the sixth paragraph shall also indicate the mode used, in accordance with section 2.1, to compute the amount equal to the tax. Furthermore, those documents and any delivery slip shall indicate whether the quantity of fuel sold or delivered is measured at ambient temperature or at the reference

temperature of 15 degrees Celsius. In the latter case, they shall also indicate, for each type of fuel, the quantity measured at ambient temperature.”

138. Section 51.2 of the said Act, amended by section 528 of chapter 63 of the statutes of 1995, is again amended

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

“Notwithstanding the foregoing, the holder of a collection officer’s permit is not required to remit the amount collected in respect of sold fuel he has acquired from another person holding a collection officer’s permit where he has paid an amount to that other person pursuant to section 51.1 equal to the amount collected in respect of that fuel.”;

(2) by replacing the sixth paragraph by the following paragraph:

“Furthermore, if in respect of a quantity of fuel, the amount collected by the holder of a collection officer’s permit under section 51.1 is greater than the amount he paid under that section to another person holding a collection officer’s permit (in this paragraph referred to as the “dealer”) and the difference results from the use by the holder of a collection officer’s permit, in accordance with section 2.1, of a mode of computation of the amount provided for in section 51.1 that is different from the mode used by the dealer to compute that amount, the holder of a collection officer’s permit shall remit the difference to the Minister on the terms and conditions provided in the first paragraph.”

139. The said Act is amended by inserting, before section 56, the following section:

“55.2 The Minister shall pay to the Agence métropolitaine de transport, established by the Act respecting the Agence métropolitaine de transport and amending various legislative provisions (1995, chapter 65), the proceeds from the tax increase provided for in the third paragraph of section 2, which tax is collected under this Act.

The payments shall be made on the dates and on the terms and conditions agreed on, after deducting the refunds and collection fees.”

140. Section 56 of the said Act, amended by section 530 of chapter 63 of the statutes of 1995, is again amended

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

“Notwithstanding the first paragraph, regulations made in the year 1996 under this Act in respect of the reduction of tax in regions referred to in the second paragraph of section 2, the mode of computing tax or the amount provided for in section 51.1 in accordance with section 2.1, the reimbursement of tax that a public carrier may receive in accordance with section 10.1 or the reimbursement of part of the amount paid pursuant to section 51.1 that the holder of a collection officer’s permit or a retail dealer may receive in accordance with section 10.3 may, after publication and if they so provide, apply from 10 May 1995.”;

(2) by adding, after the sixth paragraph, the following paragraph:

“Notwithstanding the first paragraph, regulations made under this Act in respect of the reimbursement of the tax increase that a person may receive in accordance with section 10.4, the reimbursement of the amount paid pursuant to section 51.1 that a person may receive in accordance with section 10.5 or the reduction of the amount provided for in the second paragraph of section 51.1 in regions referred to in the second paragraph of section 2 may, after publication and if they so provide, apply from 1 January 1996.”

141. Section 9 of the Act respecting transportation by taxi (R.S.Q., chapter T-11.1) is amended by inserting the words “the Agence métropolitaine de transport,” after the word “by” in the first line of subparagraph 1 of the first paragraph.

142. Section 14 of the said Act is amended by inserting the words “the Agence métropolitaine de transport,” after the word “by” in the first line of the third paragraph.

143. Section 88.1 of the Transport Act (R.S.Q., chapter T-12), amended by section 121 of chapter 67 of the statutes of 1993, is again amended by replacing the definition of “public transit authorities” by the following definition:

“ **“public transit authorities”** means the Agence métropolitaine de transport, the Société de transport de la Communauté urbaine de Québec, the Société de transport de

l'Outaouais and the corporations constituted under the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70).”

144. Section 88.6 of the said Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

“Every public transit authority shall receive the whole part attributable to its region except the authorities whose territories are situated within the region of Québec which shall share the part attributable to that region.

The Government shall determine, by regulation, the criterion of apportionment, among the transit authorities whose territories are situated within the region of Québec, of the part attributable to that region. Before submitting a draft regulation, the Minister shall consult the interested municipalities and transit authorities.”

145. Section 47 of the Act respecting the Société de transport de la Ville de Laval (1984, chapter 42) is amended by inserting the words “, with the authorization of the Agence métropolitaine de transport,” after the word “also” in the second paragraph.

146. Section 48 of the said Act is amended by adding the following paragraph:

“Where such a contract provides links to points outside the territory of the corporation or of the municipality, the contract must be approved by the Agence métropolitaine de transport.”

147. Section 77 of the said Act, amended by section 100 of chapter 41 of the statutes of 1990, is again amended by replacing the words “secretary-treasurer of the Conseil métropolitain de transport en commun established under the Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41)” in the third, fourth, fifth and sixth lines of the first paragraph by the words “treasurer of the Agence métropolitaine de transport”.

148. Section 60 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32) is amended by inserting the words “, with the authorization of the Agence métropolitaine de transport,” after the word “also” in the second paragraph.

149. Section 61 of the said Act is amended by adding the following paragraph:

“Where such a contract provides links to points outside the territory of the corporation or of the municipality, the contract must be approved by the Agence métropolitaine de transport.”

150. Section 103 of the said Act, amended by section 102 of chapter 41 of the statutes of 1990 and by section 269 of chapter 32 of the statutes of 1991, is again amended by replacing the words “secretary-treasurer of the Conseil métropolitain de transport en commun established under the Act respecting the Conseil métropolitain de transport en commun and amending various legislation (1990, chapter 41)” in the fourth, fifth, sixth and seventh lines by the words “treasurer of the Agence métropolitaine de transport”.

CHAPTER IX

TRANSITIONAL AND FINAL PROVISIONS

151. From 1 January 1996, the Agency succeeds to the rights and obligations of the Société de transport de la Communauté urbaine de Montréal with respect to all or part of the contracts concerning the suburban train system operated on that date.

The terms and conditions of transfer shall be determined by agreement between the Agency and the Société de transport de la Communauté urbaine de Montréal. The agreement must be approved by the Minister.

Notwithstanding the second paragraph, the absence of agreement or the withholding of approval by the Minister shall not operate to prevent the Agency from providing suburban train services from 1 January 1996.

152. The railway rolling stock and any other assets related to the operation of the suburban train system which are owned by the Société de transport de la Communauté urbaine de Montréal and which were paid for by the Government of Québec or for which the Société has received or is receiving a subsidy from the Government of Québec become the property of the Agency from the date on which the Minister approves the agreement determining the terms and conditions of transfer. The absence of agreement or the withholding of approval by the Minister shall not operate to prevent the Agency from taking possession of the railway rolling stock and assets necessary for the operation of the suburban train system from 1 January 1996.

Notwithstanding the first paragraph, the Société de transport de la Communauté urbaine de Montréal shall continue to service any debt pertaining to property transferred to the Agency under this section. The Société shall remain responsible for the commitments arising out of the securities it has issued and such securities shall continue to constitute direct and general obligations of the Société. The Agency shall reimburse the Société de transport de la Communauté urbaine de Montréal, in principal and interest, according to the due dates of debt service payments of the Société.

153. The railway rolling stock acquired on behalf of the Government by the Minister on 30 March 1994 and any other assets pertaining to the operation of the suburban train system or the metropolitan bus transit system become the property of the Agency from the dates on which the deed evidencing the transfer is served on the Agency by the Minister.

154. From 1 January 1996, the Société de transport de la Communauté urbaine de Montréal is the mandatary of the Agence métropolitaine de transport for the operation of the suburban train system. The mandate is valid until it is revoked by the Agency.

The Société shall refer to the Minister every question pertaining to the carrying out of its mandate and obligations. The decisions of the Minister are binding upon the Agency.

The Société is entitled to the reimbursement of the actual costs agreed upon with the Minister and incurred in the performance of its mandate.

155. Every by-law of the Société de transport de la Communauté urbaine de Montréal concerning the standards of conduct to be observed by persons in trains, in train stations, on platforms and in parking lots that is in force on 31 December 1995 remains in force until it is replaced by by-law of the Agency and shall apply to the suburban train system of the Agency as if it had been adopted under section 26.

156. The Government may, by order, establish the Agency's first metropolitan bus transit system. The order has retroactive effect to 1 January 1996.

157. The Government may designate the equipment and facilities that are metropolitan equipment and facilities referred to in section 36 in the order in council referred to in section 33 or 156, as the case may be.

158. For the purposes of the second paragraph of section 42, the Agency shall apportion revenues according to

- (1) the residence of users, for the year 1996;
- (2) the residence of users and the utilization of services, for the year 1997;
- (3) the utilization of services, from the year 1998.

159. For the purposes of section 51, the Agency shall, not later than (*insert here the date of the day occurring 60 days after the date of coming into force of this section*), undertake a survey of the road network.

160. Notwithstanding sections 71 to 73, the segment of the train route between Ville de Vaudreuil-Dorion and Ville de Rigaud shall not be considered for the identification of a municipal territory served for the purposes of the apportionment of the operating costs and the management of the train route concerned.

161. The Agency shall, not later than 1 April 1997, produce the strategic development plan referred to in section 76.

162. Notwithstanding sections 45 and 49, the Government shall establish, for the year 1996, the amount of the financial assistance provided for therein according to the terms, conditions and factors it indicates.

163. The Agency shall, to reduce the budgetary impact of the contributions payable with respect to its mandate in matters concerning metropolitan transportation and the operation of a suburban train system, allot, out of its surplus, an amount which is to be apportioned among certain municipalities, the Société de transport de la Communauté urbaine de Montréal, the Société de transport de la Ville de Laval and the Société de transport de la rive sud de Montréal.

The amount shall not exceed

- (1) \$5 000 000 for each of the years 1996, 1997 and 1998;
- (2) \$3 500 000 for the year 1999;
- (3) \$1 500 000 for the year 2000.

164. The amount referred to in the second paragraph of section 163 shall be apportioned in order that

(1) \$500 000, for each of the years 1996, 1997 and 1998, \$350 000 for the year 1999 and \$150 000 for the year 2000 compensate, in proportion to the amount owed by the municipalities referred to in paragraph 3 of section 71, all or part of their share of the amount payable by them to the Agency under section 73;

(2) the balance of that amount, for each year concerned, is paid by the Agency, as the case may be, to the Société de transport de la Communauté urbaine de Montréal, the Société de transport de la Ville de Laval and the Société de transport de la rive sud de Montréal, according to the criteria and the terms and conditions of apportionment determined by the Government.

165. This Act replaces the Act respecting the Conseil métropolitain de transport en commun (R.S.Q., chapter C-59.001).

166. The Agency succeeds to the rights and obligations of the Conseil métropolitain de transport en commun.

The transit tickets issued by the Conseil métropolitain de transport en commun before 15 December 1995 remain valid after that date and may continue to be validly issued by the Agency. The tickets shall continue to be honoured until the Agency disallows them. The Agency's decision takes effect on the fifteenth day after the date on which it is published in a daily newspaper distributed in its territory. Until 31 December 1995, the revenue from the sale of such tickets is deemed to form part of the assets of the Conseil to be apportioned pursuant to any by-law passed under section 25 of the Act respecting the Conseil métropolitain de transport en commun before 15 June 1995. From 1 January 1996, the revenue shall belong to the Agency.

The Minister, or the person designated by him, is entrusted with a mandate to perform any act of an administrative nature necessary for the liquidation of the Conseil. The mandate is valid until revoked by the Agency. Every decision of the Minister is binding on the Agency.

167. From 1 February 1996 and until the Agency establishes its own fare schedule, the fares determined in Schedule B are deemed to be the Agency's fares and to apply to all of its metropolitan transit tickets.

168. The Société de transport de la Communauté urbaine de Montréal shall, as mandatary, print the transit tickets of the Agency according to the directives of the Agency. It is entitled to the reimbursement of the actual costs agreed upon with the Minister and incurred in the performance of its mandate. The Société de transport de la Communauté urbaine de Montréal, the Société de transport de la Ville de Laval and the Société de transport de la rive sud de Montréal shall sell the Agency's tickets. The mandate is gratuitous and is valid until revoked by the Agency.

The corporations referred to in the first paragraph shall honour the tickets validly issued under section 166 provided the user pays, as the case may be, when using the system, the difference between the fares of the Conseil métropolitain de transport en commun and those referred to in section 167.

The corporations shall refer to the Minister any matter relating to the carrying out of a mandate referred to in this section. Every decision of the Minister is binding on the Agency.

169. The minutes, records and documents of the Conseil métropolitain de transport en commun become the minutes, records and documents of the Agency.

170. The Government may decide any matter concerning the liquidation of the Conseil métropolitain de transport en commun that is referred to it by the Agency.

171. For the purposes of this Act, the Minister may acquire by expropriation in favour of the domain of the State any property that the Agency cannot otherwise acquire.

The Minister shall deliver the property to the Agency as soon as the transfer of ownership takes effect in accordance with the provisions of section 53 of the Expropriation Act (R.S.Q., chapter E-24).

172. On or before 1 January 1999, the Minister shall make an assessment of the application of this Act and shall, for that purpose, consult with the public transit operating authorities and the municipalities in order to conclude an agreement whereby control over the Agency would be entrusted to regional decision-makers.

The Minister shall make a report to the National Assembly on or before 1 December 1999 or, if the Assembly is not sitting, within 15 days of resumption. The Minister shall also lay before the Assembly

any agreement concluded during the consultation, indicating the legislative amendments that will be required to give effect to such an agreement.

173. The Minister of Transport is responsible for the administration of this Act.

174. This Act comes into force on 1 January 1996, except sections 1 to 19, 166, 168 and Schedule A which shall come into force on the day of assent thereto and section 159 which shall come into force on the date to be fixed by the Government.

SCHEDULE A

MUNICIPALITIES THE TERRITORIES OF WHICH ARE IN THE AREA
OF JURISDICTION OF THE AGENCE MÉTROPOLITAINE
DE TRANSPORT*(Section 3)*

| | |
|------------------------------|-----------------------------------------------|
| Ville d'Anjou | Ville de Mascouche |
| Ville de Baie-d'Urfé | Municipalité de McMasterville |
| Ville de Beaconsfield | Ville de Mercier |
| Ville de Beloeil | Ville de Montréal |
| Ville de Blainville | Ville de Montréal-Est |
| Ville de Boisbriand | Ville de Montréal-Nord |
| Ville de Bois-des-Filion | Ville de Montréal-Ouest |
| Ville de Boucherville | Ville de Mont-Royal |
| Ville de Brossard | Ville de Mont-Saint-Hilaire |
| Ville de Candiac | Municipalité de Notre-Dame- de-Bon-Secours |
| Ville de Carignan | Paroisse de Notre-Dame-de- l'Île-Perrot |
| Ville de Chambly | Ville d'Otterburn Park |
| Ville de Charlemagne | Ville d'Outremont |
| Ville de Châteauguay | Ville de Pierrefonds |
| Cité de Côte-Saint-Luc | Ville de Pincourt |
| Ville de Delson | Village de Pointe-Calumet |
| Ville de Deux-Montagnes | Ville de Pointe-Claire |
| Ville de Dollard-des-Ormeaux | Village de Pointe-des-Cascades |
| Cité de Dorval | Ville de Repentigny |
| Ville de Greenfield Park | Ville de Richelieu |
| Ville de Hampstead | Ville de Rosemère |
| Ville de Hudson | Ville de Roxboro |
| Ville de Kirkland | Municipalité de Saint-Amable |
| Ville de Lachenaie | Ville de Saint-Basile-le-Grand |
| Ville de Lachine | Ville de Saint-Bruno- de-Montarville |
| Ville de La Plaine | Ville de Saint-Constant |
| Ville de La Prairie | Ville de Sainte-Anne-de-Bellevue |
| Ville de LaSalle | Ville de Sainte-Anne-des-Plaines |
| Ville de Laval | Ville de Sainte-Catherine |
| Ville de Le Gardeur | Ville de Sainte-Geneviève |
| Ville de LeMoyne | Ville de Sainte-Julie |
| Ville de Léry | Ville de Sainte-Marthe-sur-le-Lac |
| Ville de L'Île-Bizard | Ville de Sainte-Thérèse |
| Ville de L'Île-Cadieux | Ville de Saint-Eustache |
| Ville de L'Île-Dorval | Ville de Saint-Hubert |
| Ville de L'Île-Perrot | Paroisse de Saint-Isidore |
| Ville de Longueuil | |
| Ville de Lorraine | |
| Ville de Maple Grove | |

| | |
|---------------------------------|---------------------------------|
| Paroisse de Saint-Joseph-du-Lac | Ville de Saint-Pierre |
| Ville de Saint-Lambert | Paroisse de Saint-Sulpice |
| Ville de Saint-Laurent | Village de Senneville |
| Paroisse de Saint-Lazare | Municipalité de Terrasse- |
| Ville de Saint-Léonard | Vaudreuil |
| Municipalité de Saint-Mathias- | Ville de Terrebonne |
| sur-Richelieu | Ville de Varennes |
| Municipalité de Saint-Mathieu | Ville de Vaudreuil-Dorion |
| Municipalité de Saint-Mathieu- | Village de Vaudreuil-sur-le-Lac |
| de-Beloeil | Ville de Verdun |
| Paroisse de Saint-Philippe | Ville de Westmount |

SCHEDULE B

FARE SCHEDULE FOR METROPOLITAN TRANSPORTATION

Deux-Montagnes line

| From Montréal to: | Monthly pass train only | | Monthly pass train, metro and STCUM bus | | Ticket train only | | Monthly pass train, metro and STCUM, STL, STRSM buses | |
|---------------------------------------------------------------|----------------------------|------------------------|-----------------------------------------------|------------------------|----------------------|------------------------|-------------------------------------------------------------|------------------------|
| | regular | reduced ⁽¹⁾ | regular | reduced ⁽¹⁾ | regular | reduced ⁽¹⁾ | regular | reduced ⁽¹⁾ |
| Zone 1: | | | | | | | | |
| Portal-Height Mont-Royal Vertu Monkland Val-Royal | | | \$44.50 | \$18.50 | \$1.30 | \$0.65 | | |
| Zone 2: | | | | | | | | |
| A-Ma-Baie Roxboro | | | \$58.50 | \$29.25 | \$2.60 | \$1.30 | | |
| Zone 3: | | | | | | | | |
| Île Bigras Sainte-Dorothée | | | | | \$3.30 | \$1.65 | \$73.00 | \$40.00 |
| Zone 4: | | | | | | | | |
| Grand Moulin Deux-Montagnes | \$85.00 | \$42.50 | \$102.50 | \$51.25 | \$3.30 | \$1.65 | | |

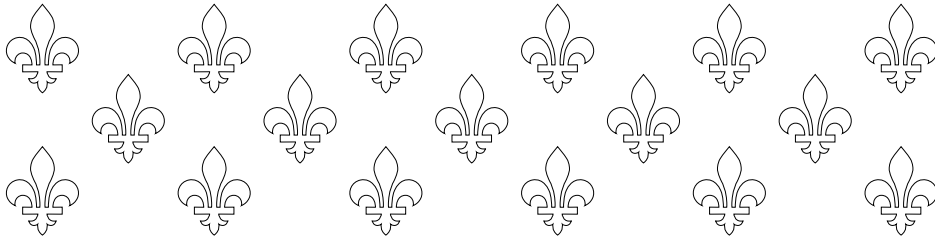
Rigaud line

| From Montréal to: | Monthly pass train only | | Monthly pass train, metro and STCUM bus | | Ticket train only | | Cash fare train only | |
|----------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|-----------------------------------------------|------------------------|------------------------|------------------------|-------------------------|------------------------|
| | regular | reduced ⁽¹⁾ | regular | reduced ⁽¹⁾ | regular | reduced ⁽¹⁾ | regular | reduced ⁽¹⁾ |
| Zone 1: | | | | | 6 for \$7.75 | 6 for \$3.75 | | |
| Vendôme Montréal-Ouest Lachine Dorval | | | \$44.50 | \$18.50 | | | \$1.85 | \$1.00 |
| Zone 2: | | | | | 2 zone 1 tickets | 2 zone 1 tickets | | |
| Pine Beach Valois Pointe-Claire Cedar Park Beaconsfield Beaurepaire Baie-d'Urfé Sainte-Anne-de- Bellevue | | | \$58.50 | \$29.25 | | | \$3.70 | \$2.00 |
| Zone 3: | | | | | 5 for \$14.50 | 5 for \$7.25 | | |
| Île Perrot | \$69.50 | \$34.75 | \$87.00 | \$43.50 | | | \$4.25 | \$2.10 |
| Pincourt | \$69.50 | \$34.75 | \$87.00 | \$43.50 | | | \$4.25 | \$2.10 |
| Dorion | \$74.50 | \$37.25 | \$92.00 | \$46.00 | | | \$4.25 | \$2.10 |
| Zone 4: | | | | | 5 for 18,00 \$ | 5 for 9,00 \$ | | |
| Hudson | \$84.50 | \$42.25 | \$102.00 | \$51.00 | | | \$4.75 | \$2.40 |
| Rigaud | \$94.50 | \$47.25 | \$112.00 | \$56.00 | | | \$4.75 | \$2.40 |

Monthly pass: metro and STCUM, STL and STRSM buses
Rates in force on 1 February 1996

| Monthly pass metro and STCUM, STL and STRSM buses | |
|---------------------------------------------------------|------------------------|
| regular | reduced ⁽¹⁾ |
| \$73.00 | \$40.00 |

- (1) The reduced rate applies to persons 65 years of age and over and to students under the age of 18, on presentation of an identity card.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 111
(1995, chapter 66)

**An Act to amend the Act
respecting the Ministère du
Conseil exécutif and the Act
respecting the Société des loteries
du Québec**

**Introduced 29 November 1995
Passage in principle 7 December 1995
Passage 15 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

The object of this bill is to create a special fund to provide assistance for independent community action. Under the bill, the Société des loteries du Québec is to make yearly payments into the fund of a sum amounting to 5% of its net profit from both the operation of the State casinos and the management of contributing businesses.

The bill also provides that the Government may, for the purposes of independent community action and international humanitarian action, fix by order, a percentage in addition to the percentage fixed in the Act.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30);
- Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1).

Bill 111

An Act to amend the Act respecting the Ministère du Conseil exécutif and the Act respecting the Société des loteries du Québec

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) is amended by inserting, after section 3.29, the following division:

“DIVISION III.1

“ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION

“3.30 A fund to be known as the assistance fund for independent community action is hereby established for the purpose of financing assistance for independent community action.

“3.31 The Government shall determine the date on which the fund begins to operate, its assets and liabilities and the nature of the expenses chargeable to it.

“3.32 The Prime Minister, or such other minister as the Government designates in accordance with section 9 of the Executive Power Act (chapter E-18), hereinafter referred to as the Minister, is responsible for the administration of this division.

“3.33 The fund shall be made up of the following sums, except interest:

(1) the sums paid into the fund by the Société des loteries du Québec under section 22.1 of the Act respecting the Société des loteries du Québec (chapter S-13.1);

(2) the gifts, legacies and other contributions paid into the fund to further the achievement of the objects of this division;

(3) the advances paid into the fund by the Minister of Finance under the first paragraph of section 3.35;

(4) the sums paid into the fund by a minister out of the appropriations granted for that purpose by Parliament.

“3.34 The management of the sums constituting the fund shall be entrusted to the Minister of Finance. The sums shall be paid to the order of the Minister of Finance and deposited with the financial institutions he designates.

Notwithstanding section 13 of the Financial Administration Act (chapter A-6), the Minister shall keep the books of account for and record the financial commitments chargeable to the fund. The Minister shall also certify that such commitments and the payments arising therefrom do not exceed, and are consistent with, the available balances.

“3.35 The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the fund sums taken out of the consolidated revenue fund.

The Minister of Finance may, conversely, advance to the consolidated revenue fund, on a short-term basis and subject to the conditions he determines, any part of the sums constituting the assistance fund for independent community action that is not required for its operation.

Any advance paid into a fund is repayable out of that fund.

“3.36 The Minister may, as manager of the fund, grant financial assistance directly to community action organizations or pay financial assistance on behalf of government departments to enable them to intensify their community assistance operations.

The Minister may also pay financial assistance for the purposes of international humanitarian assistance, to the extent determined by the Government, out of the sums referred to in paragraphs 2, 3 and 4 of section 3.33 and in the second paragraph of section 22.1 of the Act respecting the Société des loteries du Québec (chapter S-13.1).

“3.37 The sums required for the following purposes shall be paid out of the fund:

(1) the payment of the sums referred to in section 3.36;

(2) the payment of any expense incurred for the carrying out of the functions entrusted to the Minister by this division, including the payment of the remuneration and the expenses pertaining to the social benefits and other conditions of employment of the persons assigned, in accordance with the Public Service Act (chapter F-3.1.1), to activities related to the fund.

“3.38 The provisions of sections 22 to 27, 33, 35, 45, 47 to 49, 49.2, 49.6, 51, 57 and 70 to 72 of the Financial Administration Act, adapted as required, apply to the fund.

“3.39 The fiscal year of the fund ends on 31 March.

“3.40 Notwithstanding any provision to the contrary, the Minister of Finance shall, in the event of a deficiency in the consolidated revenue fund, pay out of the assistance fund for independent community action the sums required for the execution of a judgment against the Crown that acquired the authority of *res judicata*.

“3.41 The Minister shall table in the National Assembly a report on the operations of the fund for each fiscal year.

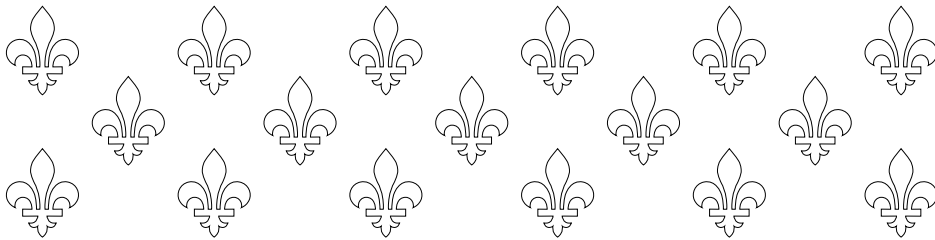
The Committee on the National Assembly shall designate the Committee that will study the report.”

2. The Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1) is amended by inserting, after section 22, the following section:

“22.1 The company shall pay into the assistance fund for independent community action established under Division III.1 of the Act respecting the Ministère du Conseil exécutif (chapter M-30), out of the amount by which its consolidated revenue exceeds its consolidated expenditure, an amount equal to 5% of the net profit for the preceding fiscal year from the operation of the State casinos and the management of contributing businesses. The payments shall be made on the dates and to the extent determined by the Government.

The Government may, for the purposes of independent community action and international humanitarian action, fix, by order, a percentage in addition to the percentage fixed in the first paragraph.”

- 3.** Sections 1 and 2 have effect from 1 April 1995.
- 4.** This Act comes into force on 15 December 1995.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 112
(1995, chapter 67)

**An Act to amend the Cooperatives
Act and other legislative
provisions**

**Introduced 29 November 1995
Passage in principle 6 December 1995
Passage 15 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill amends the Cooperatives Act in order, in particular, to redefine the powers of cooperatives and their boards of directors. Under the bill, cooperatives will be able to determine, by by-law, certain conditions governing the allotment of rebates, and the territory in which or group from which they may recruit their members. Certain powers of cooperatives regarding the granting of financial assistance are also specified.

The bill amends the rules concerning the representation of members, and enables a cooperative to make by-laws authorizing its board of directors to suspend the voting rights of inactive members and making non-members of the cooperative eligible as directors of the cooperative.

In addition, the bill empowers the board of directors of a cooperative to determine the characteristics of its preferred shares and authorize their issue as qualifying shares. A new financing mechanism, based on the issue of participating preferred shares, is introduced, certain rules governing the operation of boards of directors are amended, and the involvement of cooperative employees as directors of a cooperative, except in the case of a work cooperative, is prohibited.

The bill modifies the required content of a cooperative's annual report, and gives a cooperative the power to mandate its auditor to conduct a review engagement. Under the bill, the compulsory allocation of surpluses may include the allotment of a rebate in the form of shares, subject to certain conditions set out in the bill.

A cooperative will be authorized to wind up its operations according to a simplified procedure and to transfer the balance of its assets to an eligible body.

The bill introduces provisions for the constitution of business cooperatives, and repeals those governing fishermen's cooperatives

and consumers' cooperatives. It amends the legislative provisions governing agricultural cooperatives and grants them the power to create a class of associate members. Specific provisions are introduced for cooperatives in the education sector, and the rules applicable to work cooperatives, especially as regards trial periods and the calculation of rebates, are amended.

Lastly, the bill contains consequential amendments and transitional provisions.

LEGISLATION AMENDED BY THIS BILL:

- Companies Act (R.S.Q., chapter C-38);
- Cooperatives Act (R.S.Q., chapter C-67.2);
- Winding-up Act (R.S.Q., chapter L-4).

Bill 112

An Act to amend the Cooperatives Act and other legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 2 of the Cooperatives Act (R.S.Q., chapter C-67.2) is amended by replacing the words “except cooperatives incorporated to carry on the trust business, for mainly” in the second and third lines by the words “; however, no cooperative may be constituted under this title to engage in the activities of a trust company or a savings company governed by the Act respecting trust companies and savings companies (chapter S-29.01), for”.

2. Section 4 of the said Act is amended

(1) by replacing paragraph 4 by the following paragraph:

“(4) a reserve may be established;”;

(2) by replacing the word “and” in the second line of paragraph 5 by the word “or” and by adding, at the end of that paragraph, the words “, or to other accessory purposes determined by law”.

3. Section 8 of the said Act is replaced by the following section:

“**8.** A minor may be a founder of a cooperative. However, if he is 14 years of age or over, the minor is, in that respect, deemed to be a person of full age.”

4. Section 9 of the said Act is amended

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

“(1) its name;”;

(2) by replacing the words “head office” in paragraph 2 by the word “domicile”;

(3) by striking out paragraph 4;

(4) by replacing paragraph 5 by the following paragraph:

“(5) the name and domicile of each founder and, where applicable, the name of the founding partnership with the name and domicile of its members, or the name and domicile of the founding legal person together with the Act under which it is constituted.”

5. Section 12 of the said Act is amended

(1) by replacing the words “surname, given name and address” in the first line of paragraph 2 by the words “name and domicile”;

(2) by replacing the words “address of the head office” in paragraph 4 by the words “domicile of the cooperative”.

6. Section 13 of the said Act is amended by replacing the words “, after obtaining the advice of the Conseil de la coopération du Québec,” in the second and third lines of the first paragraph by the words “shall send a notice to the Conseil de la coopération du Québec advising it of the application for constitution, together with a copy of the articles and of the application. Not later than fifteen days after the sending of the notice or as soon as the Conseil has responded, the Minister”.

7. Section 14 of the said Act is amended by replacing the words “corporation within the meaning of the Civil Code of Lower Canada” in the second line by the words “legal person”.

8. The heading of Chapter IV of Title I of the said Act is replaced by the following heading:

“NAME OF COOPERATIVE”.

9. Section 16 of the said Act is amended

(1) by striking out the word “corporate” in the first line of the first paragraph and by inserting the word ““cooprix”” after the word ““cooperation”” in the second line of the first paragraph;

(2) by striking out the word “corporate” in the first line of the second paragraph.

10. Section 20 of the said Act is amended

(1) by replacing the words “its corporate name” in the first and second lines of the first paragraph by the words “the name appearing in its articles”;

(2) by replacing the words “its corporate name” in the first line of the second paragraph by the words “the name appearing in its articles”.

11. Section 23 of the said Act is replaced by the following section:

“23. Any person or partnership that, before the sending of the notice calling the meeting, transmitted to the provisional secretary a memorandum of membership indicating that he or it has an interest as a user of the cooperative’s services, shall be called to the meeting.

That person or partnership shall also be a founder of the cooperative if, before the beginning of the meeting, the founders who signed the articles of the cooperative have not rejected his or its memorandum of membership.”

12. Section 24 of the said Act is amended

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

“(1) adopt the by-laws of the cooperative;”;

(2) by striking out subparagraph 3 of the first paragraph;

(3) by replacing the words “pass any other by-law or” in the first line of the second paragraph by the words “adopt any”.

13. Section 25 of the said Act is amended

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

“(1) a list of the directors of the cooperative containing their names and domiciles and stating the positions they hold;”;

(2) by inserting, after paragraph 1, the following paragraph:

“(1.1) a list of the executive officers of the cooperative who are not members of the board of directors, containing their names and domiciles and stating the positions they hold;”.

14. Section 27 of the said Act is amended

(1) by striking out paragraph 4;

(2) by replacing paragraph 6 by the following paragraph:

“(6) retain, for the recovery of any claim it has against a person or partnership and up to the amount of the claim, any amounts it may owe him or it, or confiscate the person’s or partnership’s shares and effect compensation.”

15. Section 28 of the said Act is replaced by the following section:

“**28.** A cooperative may, in the pursuit of its object, grant financial assistance to

(1) a person or partnership, if the assistance enables the cooperative to do business with or increase its volume of business with the person or partnership, or is intended to enable the person to acquire the equipment necessary to perform the work provided to him by the cooperative;

(2) a member or an employee to enable him to invest in the cooperative;

(3) a legal person or partnership in which it holds shares or other securities.

Nothing in this section shall restrict the powers of the cooperative as regards the conditions of employment of its employees.”

16. Section 29 of the said Act is amended by inserting the words “, filed or deposited” after the word “registered” in the third line.

17. The heading of Chapter VII of Title I of the said Act is amended by adding, at the end, the words “OF A COOPERATIVE”.

18. Section 33 of the said Act is amended

(1) by striking out, in the French text, the word “social” in the first line of the first paragraph;

(2) by striking out the second paragraph.

19. Section 36 of the said Act is amended by replacing the words “a head office” in the first and second lines by the words “the head office of a cooperative”.

20. Section 38 of the said Act is replaced by the following sections:

“38. No cooperative may repay or redeem a share or pay interest on a share if

(1) it is insolvent or would become insolvent as a result of the repayment, redemption or payment;

(2) the board of directors considers that the repayment, redemption or payment could adversely affect the financial stability of the cooperative;

(3) the repayment, redemption or payment would cause the cooperative to be unable to fulfil the undertakings made with any third party that grants it financial assistance.

“38.1 In the case of the death, resignation or expulsion of a member, the cooperative shall, subject to the conditions set out in section 38, repay the sums paid in respect of the member’s common shares.

Preferred shares are repaid on the conditions determined pursuant to section 46.

“38.2 The sole fact of holding shares in the cooperative confers none of the rights reserved for members other than the right to apply for repayment in accordance with law and the by-laws of the cooperative.

“DIVISION I.1

“QUALIFYING SHARES

“38.3 Every member must hold the minimum number of common shares or common and preferred shares prescribed by by-law. Such shares are called qualifying shares.

The number of qualifying shares may vary depending on the nature of the services the member intends to use. The terms and

conditions of payment of the qualifying shares are determined by by-law.”

21. Section 39 of the said Act is replaced by the following section:

“**39.** The common shares are registered. They may be transferred only with the approval of the board of directors. However, additional transfer conditions may be prescribed by by-law.”

22. Section 40 of the said Act is repealed.

23. Section 41 of the said Act is amended by striking out the second paragraph.

24. Section 43 of the said Act is amended by replacing the word “common” in the first line of the first paragraph by the word “qualifying”.

25. Section 44 of the said Act is replaced by the following section:

“**44.** At the request of a member and subject to the conditions set out in section 38, the cooperative may repay, on the conditions prescribed by by-law, the sums paid by the member in respect of common shares other than qualifying shares.”

26. Section 46 of the said Act is amended

(1) by replacing the words “The by-law must provide for” in the first line of the second paragraph by the words “The board shall determine”;

(2) by replacing the words “or repayment” in the second and third lines of the second paragraph by the words “, repayment or transfer”;

(3) by adding, after the second paragraph, the following paragraph:

“Such shares may be issued in series of the same class. The interest rate may be different for each series.”

27. Section 47 of the said Act is amended

(1) by inserting the words “the amount of and” after the word “state” in the second line;

(2) by replacing the words “or repayment” in the third line by the words “, repayment or transfer”.

28. Section 48 of the said Act is amended by striking out the second paragraph.

29. The said Act is amended by inserting, after section 49, the following sections :

“DIVISION III.1

“PARTICIPATING PREFERRED SHARES

“**49.1** The board of directors may, if so authorized by a by-law, issue participating preferred shares to any person who is not a member or auxiliary member of the cooperative.

The by-law may provide for more than one class of participating preferred shares and must determine the amount of, the preferences, rights and restrictions attaching to, and the conditions governing the redemption, repayment or transfer of, each class of participating preferred shares.

Each class may be divided into series. The interest rate may be different for each series.

“**49.2** The cooperative must issue certificates of participating preferred shares. The certificates must state the amount of, the preferences, rights and restrictions attaching to, and the conditions of redemption, repayment or transfer of the shares.

“**49.3** Participating preferred shares may confer on their holders the right to be convened to and attend a general meeting but not the right to speak.

“**49.4** Participating preferred shares may entitle their holders to receive annual interest of up to 25% of the amount paid for the shares. The interest may include a participation in the operating surplus or surplus earnings of the cooperative up to a maximum of 25% of the operating surplus or surplus earnings. Such participation shall be determined by the annual meeting.

The operating surplus or surplus earnings referred to in the first paragraph are the operating surplus or surplus earnings

appearing in the income statement of the cooperative once the interest allocated to preferred shares and participating preferred shares, other than interest allocated as participation in the operating surplus or surplus earnings, has been deducted.”

30. Section 50 of the said Act is replaced by the following section:

“**50.** No initiation fee may be charged to a person admitted as a member or auxiliary member of a cooperative.”

31. Section 51 of the said Act is amended

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

“(1) have an interest as a user of the cooperative’s services;”;

(2) by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) subscribe and pay for the required qualifying shares in accordance with the by-laws;”;

(3) by striking out the second paragraph.

32. The said Act is amended by inserting, after section 51, the following sections:

“**51.1** A minor may be a member of a cooperative whose object concerns him. However, if he is 14 years of age or over, the minor is, in that respect, deemed to be a person of full age.

“**51.2** A cooperative may determine by by-law the territory in which or the group from which it may recruit its members.

“**51.3** The founders have the same rights and obligations as any other member.”

33. Section 52 of the said Act is amended by replacing the words “is in a position to participate in the pursuit of the objects for which the cooperative is incorporated” in the fourth, fifth and sixth lines of the first paragraph by the words “has an interest as a user of the cooperative’s services”.

34. Section 53 of the said Act is amended by inserting the words “and on the conditions determined therein,” after the word “require” in the first line.

35. Section 54 of the said Act is amended

(1) by replacing, in the French text, the word “cotisation” in the second line by the word “contribution”;

(2) by adding, at the end, the following paragraph:

“Unless otherwise provided for in the by-laws, the amount of the contribution is determined by the board of directors.”

36. Section 55 of the said Act is amended by replacing the first paragraph by the following paragraph:

“**55.** A member may resign by giving the board of directors a thirty-day written notice.”

37. Section 57 of the said Act is amended

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

“(1) if he is not a user of the cooperative’s services;”;

(2) by replacing paragraph 3 by the following paragraph:

“(3) if he has not paid for his qualifying shares in accordance with the terms and conditions prescribed in the by-laws;”;

(3) by striking out, in the French text, the word “sociales” in paragraph 4;

(4) by striking out the words “, or if he injures it” in the second line of paragraph 6;

(5) by adding, after paragraph 7, the following paragraph:

“However, the board of directors may not suspend or expel a member who is a director before he has been dismissed from his position as director.”

38. Section 58 of the said Act is replaced by the following section:

“58. Before deciding to suspend or expel a member, the board of directors shall give him written notice of the grounds invoked for the suspension or expulsion and of the place, date and time of the meeting at which the board of directors will render its decision. The notice must be given within the time prescribed for the calling of the meeting.

At the meeting, the member may oppose his suspension or expulsion by making representations or by transmitting a written statement to be read by the chairman.

The cooperative shall give the member written notice of its decision within 15 days of the decision.”

39. Section 60 of the said Act is amended by replacing the words “also loses” in the first line of the second paragraph by the words “loses, for the duration of the suspension,”.

40. The said Act is amended by inserting, after section 60, the following sections:

“60.1 The board of directors may, if authorized by by-law, suspend a member’s right to vote at a meeting if, in the two fiscal years preceding the meeting,

- (1) the member has not done business with the cooperative;
- (2) the member has not done business with the cooperative for the amount determined by by-law;
- (3) in the case of a work cooperative, the member has not performed the number of days of work determined by by-law.

A written notice informing the member that his right to vote at the meeting has been suspended must be sent to him at least 30 days before the date of the meeting.

“60.2 A member whose right to vote has been suspended by the board of directors may, within 15 days of receiving the notice, contest the decision in writing.

After examining the grounds raised in support of the member’s objection, the board of directors shall render its decision and, if it cancels the suspension, inform the member in writing thereof before the meeting.”

41. Section 61 of the said Act is amended by inserting the words “made annually” after the words “must be” in the first line of the second paragraph.

42. Section 62 of the said Act is amended by replacing the second paragraph by the following paragraph:

“They must, however, designate a president, a vice-president and a secretary from among their number. They are not bound to hire a general manager or a manager.”

43. The said Act is amended by inserting, after section 62, the following section:

“62.1 Sections 92 to 98, adapted as required, apply to the meetings of the members.”

44. Section 65 of the said Act is amended by inserting the words “in writing” after the word “given” in the first line of the second paragraph.

45. Section 68 of the said Act is amended by striking out the word “sociales” in the second line of the French text.

46. Section 69 of the said Act is replaced by the following section:

“69. Unless otherwise provided for in the by-laws, a member may authorize in writing his spouse or his child of full age to take part in the deliberations of the meeting and to vote in his place, except if that person is already a member.

For the purposes of this section, spouses are persons who are married to each other and cohabit or persons who have been living together in a *de facto* union for at least one year.”

47. Section 70 of the said Act is amended

(1) by replacing the word “corporation” in the first line of the first paragraph by the words “legal person”;

(2) by replacing the second paragraph by the following paragraph:

“However, no representative of such a legal person or partnership may represent another member of the cooperative.”

48. Section 71 of the said Act is repealed.

49. Section 72 of the said Act is amended

(1) by striking out the words “However, at the election of a director, the returning officer has the casting vote.” in the first and second lines of the second paragraph;

(2) by adding, after the second paragraph, the following paragraph:

“In the election of a director, the election officer, if he is a member of the cooperative, also has a casting vote, unless otherwise provided for in the by-laws.”

50. Section 73 of the said Act is amended by adding the words “by one or more of them” after the word “represented” in the third line of the first paragraph.

51. Section 76 of the said Act is amended by inserting, after paragraph 1, the following paragraph:

“(1.1) determine, where applicable, the interest payable on participating preferred shares as participation in the operating surplus or surplus earnings pursuant to the first paragraph of section 49.4;”.

52. The said Act is amended by replacing, in the French text, the heading of Division III of Chapter X of Title I by the following heading:

“ASSEMBLÉE EXTRAORDINAIRE”.

53. Section 77 of the said Act is amended

(1) by replacing, in the French text, the word “spéciale” in the third line of the first paragraph by the word “extraordinaire”;

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

“A representative of the federation which ordered that a special meeting be held may attend and speak at the meeting.”;

(3) by replacing the figure “100” in the second line of the second paragraph by the figure “500”, and by replacing the figure “400” in

the second and in the third lines of the second paragraph by the figure “2,000”;

(4) by replacing, in the French text, the word “spéciale” in the second line of the third paragraph by the word “extraordinaire”.

54. Section 81 of the said Act is amended

(1) by replacing the words “member corporation or partnership” in the first and second lines of the first paragraph by the words “legal person or partnership that is a member”;

(2) by adding, after the second paragraph, the following paragraph:

“However, no employee of the cooperative may be elected as a director, except in a work cooperative.”

55. The said Act is amended by inserting, after section 81, the following sections:

81.1 The by-laws may provide that persons other than those referred to in section 81 may be eligible as directors.

The number of positions held by such persons must not exceed 25% of the total number of directors' positions.

Such persons shall be recommended as candidates to the meeting by the board of directors.

81.2 Minors may be directors of a cooperative whose object concerns them.”

56. Section 82 of the said Act is amended by adding, after paragraph 2, the following paragraph:

“(3) if, in the case of a work cooperative, he has not in the preceding fiscal year done business with the cooperative for the amount determined by by-law, or performed the number of days of work determined by by-law.”

57. Section 84 of the said Act is amended by adding, after the second paragraph, the following paragraph:

“At the expiry of his term, a director remains in office until re-elected or replaced.”

58. Section 85 of the said Act is amended

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

“85. In case of vacancy, the directors may appoint a person entitled to become a director for the unexpired portion of the term of office. Should the directors fail to do so before the next annual meeting, the meeting may fill the vacancy.”;

(2) by replacing, in the French text, the word “spéciale” in the fourth line of the second paragraph by the word “extraordinaire”.

59. Section 86 of the said Act is replaced by the following section:

“86. A director may resign from office by giving written notice to that effect to the board of directors.

The resignation of a member who is a director entails his disqualification as a director.”

60. Section 88 of the said Act is amended by replacing the words “surnames, given names, addresses and occupations” in the fourth and fifth lines of the first paragraph by the words “names and domiciles and stating, if they are executive officers, the positions they hold”.

61. Section 89 of the said Act is replaced by the following section:

“89. The board of directors has all the powers necessary to manage the affairs of the cooperative.

The general meeting may, by by-law, determine the powers that cannot be exercised by the board of directors except with the authorization of the general meeting.

However, the board of directors may not borrow or hypothecate or otherwise give as security any property of the cooperative or property delivered to the cooperative by members unless it is authorized to do so in a by-law adopted by two-thirds of the votes cast by the members or their representatives present at a general meeting.”

62. Section 90 of the said Act is amended

(1) by replacing the words “and convene him to its meetings” in the first and second lines of paragraph 1 by the words “, unless otherwise provided for in the by-laws”;

(2) by replacing paragraph 2 by the following paragraph:

“(2) insure the cooperative against the risks it determines, subject to the requirements and restrictions set out in the by-laws;”;

(3) by inserting, after paragraph 4, the following paragraphs:

“(4.1) make a recommendation to the annual meeting concerning the allocation of any operating surplus or surplus earnings;

“(4.2) make a recommendation to the general meeting in connection with the election of the persons referred to in section 81.1;”.

63. Section 95 of the said Act is amended

(1) by replacing the word “all” in the first line by the words “a majority of them”;

(2) by replacing the word “They” in the third line by the words “Those that agreed”.

64. Section 99 of the said Act is replaced by the following section:

“**99.** A director may be dismissed by the members entitled to elect him, at a special meeting to which only such members are called.”

65. Section 101 of the said Act is replaced by the following section:

“**101.** No director may be dismissed at a special meeting unless he has been informed in writing, within the time prescribed for calling the meeting, of the grounds for dismissal and of the place, date and time of the meeting.

At the meeting, the director may oppose his dismissal by making representations or by transmitting a written statement to be read by the chairman.”

66. Section 102 of the said Act is amended by adding, after the second paragraph, the following paragraph:

“In addition, where a director, pursuant to a mandate given by the board of directors, represents the cooperative outside the meetings of the board of directors, the board may decide to remunerate him and shall fix the amount.”

67. Section 103 of the said Act is amended by replacing the first paragraph by the following paragraph:

“**103.** A cooperative shall assume the defence of its director or other mandatary prosecuted by a third party for any act done or omission made in the exercise of his functions, or in the execution of a mandate on behalf of the cooperative. The cooperative shall pay any damages resulting from the act or omission, unless the director or mandatary is guilty of a gross or intentional fault.”

68. Section 104 of the said Act is amended by replacing the first paragraph by the following paragraph:

“**104.** A cooperative shall, where the court so decides, assume the expenses of its director or other mandatary if, having prosecuted him for an act done or omission made in the exercise of his functions or the execution of a mandate on behalf of the cooperative, it loses its case.”

69. Section 106 of the said Act is replaced by the following sections:

“**106.** Any director having a direct or indirect interest in an enterprise, a contract or an economic activity placing his personal interest in conflict with the interest of the cooperative, other than an interest arising from his capacity as a member, must under pain of forfeiture of office disclose his interest, abstain from voting on any matter concerning the enterprise, contract or economic activity in which he has an interest and refrain from influencing the decision pertaining to that matter. The disclosure shall be made in writing and shall be entered in the minutes of the deliberations of the board of directors.

He must, in addition, leave the meeting for the duration of the deliberation regarding the enterprise, contract or economic activity in which he has an interest.

“106.1 Any other mandatary of the cooperative who is in the situation described in section 106 must disclose his interest in writing to the board of directors, under pain of dismissal or cancellation of contract or of other measures determined by the board. Such mandatary must also refrain from influencing the decision of the board of directors and must, where applicable, leave the meeting.”

70. The heading of Chapter XII of Title I of the said Act is amended by adding, at the end, the words “AND OTHER COMMITTEES”.

71. The said Act is amended by inserting, after section 108, the following section:

“108.1 The board of directors of a cooperative with revenues of at least \$10 000 000 for the preceding fiscal year may, if authorized by the by-laws, establish other committees composed of directors, determine their mandate and delegate certain powers to them.

Such committees shall report to the board of directors.”

72. Section 110 of the said Act is amended by replacing the words “the executive” in the first line by the word “a”.

73. Chapter XIII of Title I of the said Act is repealed.

74. The said Act is amended by inserting, after the heading of Chapter XIV of Title I, the following sections:

“112.1 The executive officers of the cooperative are the president, the vice-president and the secretary and, where applicable, the treasurer and the general manager or manager.

“112.2 The board of directors may, if authorized by the by-laws, create other executive positions.”

75. Section 117 of the said Act is amended by replacing the first paragraph by the following paragraph:

“117. The powers and duties of the executive officers are determined by by-law. The by-laws may, however, authorize the board of directors to determine the powers and duties of the executive officers who are not directors.”

76. Section 124 of the said Act is replaced by the following sections:

“124. Every cooperative shall keep a register at its head office containing

(1) its articles and by-laws, the agreement of its members referred to in section 61 and the latest notice of the address of its head office;

(2) a list of its directors containing their names and domiciles and stating the starting date and duration of their terms of office;

(3) the minutes and resolutions of its general meetings;

(4) the minutes of the meetings and the resolutions of the board of directors, of the executive committee and of any other committee;

(5) a list of the members and other shareholders stating their names and domiciles;

(6) the number of common shares, preferred shares and participating preferred shares held by the members and shareholders;

(7) the subscription, redemption, repayment or transfer dates of each share and the amount, if any, owing on each share.

“124.1 The register may be stored on any information storage device that is capable of reproducing data in intelligible written form.”

77. Sections 125 and 126 of the said Act are repealed.

78. Section 127 of the said Act is replaced by the following section:

“127. Any member may consult the documents referred to in paragraphs 1 to 3 and 5 to 7 of section 124 contained in the cooperative’s register during the cooperative’s usual office hours. In addition, the member may obtain a copy of the articles and by-laws, a copy of the agreement of the members referred to in section 61 and a copy of the last annual report.

The cooperative may require the payment of fees for the reproduction and transmission of the documents.”

79. Section 128 of the said Act is amended by striking out the words “the carrying on of a trade or of” in the first and second lines.

80. Section 129 of the said Act is repealed.

81. Section 132 of the said Act is replaced by the following section:

“132. Within four months after the close of the fiscal year, the board of directors shall prepare an annual report containing, in particular,

(1) the name and domicile of the cooperative and any other name under which it is identified;

(2) the names and domiciles of the directors and executive officers;

(3) the number of members and of associate members, if any, of the cooperative;

(4) the financial statements for the last fiscal year;

(5) the auditor’s report;

(6) the number of persons, if any, employed by the cooperative;

(7) the other information required by by-law.”

82. Section 134 of the said Act is amended by striking out the words “the Minister responsible for the Bureau de la statistique du Québec,” in the second and third lines.

83. Section 135 of the said Act, amended by section 457 of chapter 40 of the statutes of 1994, is again amended by striking out the words “or the nature of its activities” in the third line of the third paragraph.

84. The said Act is amended by inserting, after section 136, the following section:

“136.1 Every auditor, except an auditor appointed by the Minister under section 136, may be dismissed at a special meeting called for that purpose.

The vacancy created by the dismissal of an auditor may be filled during the meeting at which the dismissal takes place or, failing that, in accordance with the second paragraph of section 136.”

85. Section 137 of the said Act is repealed.

86. Section 139 of the said Act is replaced by the following section:

“**139.** Subject to the agreement of all the members attending the annual meeting, a cooperative may give the auditor a mandate to conduct a review engagement as defined by government regulation.”

87. Section 143 of the said Act is amended

(1) by inserting the words “, once the interest allocated to preferred shares and participating preferred shares has been deducted,” after the word “earnings” in the fourth line;

(2) by replacing the words “where the members so decide and in such proportion as they determine” in the third and fourth lines of paragraph 3 by the words “in accordance with the by-laws”;

(3) by adding, after paragraph 3, the following paragraphs:

“(4) to the payment of interest on participating preferred shares as participation in the operating surplus or surplus earnings.

“The rebates are allotted to the members and to the auxiliary members, if any, in proportion to the business done by each of them, during that fiscal year, with the cooperative.

However, where a cooperative allots any rebates from the operating surplus or surplus earnings derived from a company or a partnership in which it holds shares or other securities, the general meeting shall determine the volume of business done by the members and auxiliary members, if any, with the company or partnership during that fiscal year, which shall be taken into account by the cooperative for the allotment of such rebates.”

88. Section 144 of the said Act is replaced by the following section:

“**144.** The operating surplus or surplus earnings referred to in section 143 may be paid into the reserve, allotted as rebates, or allocated to the payment of interest on the participating preferred shares, subject to sections 146, 148, 148.1 and 149.”

89. Section 146 of the said Act is replaced by the following section:

“146. At least 20% of the operating surplus or surplus earnings must be allocated to the reserve or allotted as rebates in the form of shares, until equity is equal to at least 30% of the debts of the cooperative.

The operating surplus or surplus earnings referred to in the first paragraph are the operating surplus or surplus earnings appearing in the income statement of the cooperative once the interest allocated to preferred shares and participating preferred shares, other than interest allocated as participation in the operating surplus or surplus earnings, has been deducted.”

90. Section 148 of the said Act is replaced by the following section:

“148. The articles of a cooperative may include a clause prohibiting the allotment of rebates.”

91. Section 148.1 of the said Act is replaced by the following section:

“148.1 The board of directors of a cooperative may, where authorized by the by-laws and on the conditions and for the maximum period fixed in the by-laws, make an undertaking with a person granting financial assistance to the cooperative that its members will not allot rebates to themselves or if rebates are allotted, that they authorize their payment only in the form prescribed in the first paragraph of section 152.”

92. Section 149 of the said Act is replaced by the following section:

“149. Only the proportion of the operating surplus or surplus earnings equal to the proportion of business done by the members or the auxiliary members, as the case may be, with the cooperative or with a company or partnership in which the cooperative holds shares or other securities, may be allotted to members and auxiliary members. Such operating surplus or surplus earnings shall be allotted in the form of rebates.”

93. Section 150 of the said Act is repealed.

94. Section 152 of the said Act is amended

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

“152. Instead of paying rebates, the annual general meeting may decide to allot common or preferred shares or decide that the rebates allotted shall be loaned to the cooperative by its members, or it may avail itself of both methods of allotment and determine the conditions attached to each method of payment.

The methods of payment and the conditions attached thereto may also be determined in the by-laws of the cooperative.

The repayment of such loans to the members is also subject to the conditions set out in section 38.”;

(2) by striking out the words “by virtue of the resolution or by-law” in the first and second lines of the second paragraph.

95. The said Act is amended

(1) by inserting, after the heading of Chapter XXI of Title I, the following division:

“DIVISION I

“GENERAL PROVISIONS

“152.1 Every amalgamation takes effect on the date on which the articles of amalgamation are approved by the Minister or on any later date specified in the articles.

“152.2 The Minister shall send a notice to the Conseil de la coopération du Québec advising it of the application for amalgamation, together with a copy of the application and of the articles.”;

(2) by renumbering Divisions I, II and III of Chapter XXI of Title I as Divisions II, III and IV, respectively.

96. The said Act is amended by inserting, after section 154, the following section:

“154.1 Notwithstanding paragraph 2 of section 154, two or more cooperatives may amalgamate even if the book value of the assets of the cooperative resulting from the amalgamation is less than the sum of its liabilities and the sums representing the value of the paid-up capital stock, provided that all the creditors consent to the amalgamation.”

97. Section 155 of the said Act is amended

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

“(1) the name of the cooperative resulting from the amalgamation, the judicial district in which its domicile is situated, its objects and the provisions referred to in section 10;”;

(2) by replacing the words “surname, given name, address and occupation” in the first line of paragraph 2 by the words “name and domicile”;

(3) by replacing the words “or preferred shares” in the third line of paragraph 4 by the words “shares, preferred shares or other securities”;

(4) by replacing paragraph 5 by the following paragraphs:

“(5) where shares of one of the cooperatives are not converted into shares of the cooperative resulting from the amalgamation, the amount of money or any other form of payment to be received by the holders of such shares in addition to or instead of shares of the cooperative resulting from the amalgamation;

“(5.1) the amount of money or any other form of payment to stand in lieu of fractions of shares of the cooperative resulting from the amalgamation;

“(5.2) the date on which the amalgamation is to take effect if that date differs from the date of approval;

“(5.3) in the case of the amalgamation of cooperatives pursuing agricultural purposes, mention to the effect that the cooperative resulting from the amalgamation is or is not governed by Chapter I of Title II of this Act;”;

(5) by inserting the words “, in particular, the holding of meetings to decide on the allocation of the operating surplus or surplus earnings of the amalgamating cooperatives, as provided for in section 163” after the word “amalgamation” in the third line of paragraph 6.

98. Section 156 of the said Act is amended

(1) by replacing, in the French text, the word “spéciale” in the second line of the first paragraph by the word “extraordinaire”;

(2) by replacing paragraph 2 by the following paragraph:

“(2) the by-laws of the cooperative resulting from the amalgamation.”;

(3) by adding, after paragraph 2, the following paragraph:

“Only the board of directors may call such a meeting.”

99. Section 159 of the said Act is amended by replacing the words “paragraph 1” in the third line by the words “paragraphs 1 and 5.2”.

100. Section 160 of the said Act is amended

(1) by replacing paragraph 2 by the following paragraph:

“(2) the agreement of amalgamation;”;

(2) by replacing the words “address of the head office” in paragraph 3 by the words “its domicile”;

(3) by striking out the words “of internal management and the general loan by-laws” in the first and second lines of paragraph 5;

(4) by replacing, in the French text, the word “spéciale” in the second line of paragraph 5 by the word “extraordinaire”.

101. Section 162 of the said Act is amended by striking out the words “, or any date subsequent to the receipt of the articles indicated in the articles,” in the fourth and fifth lines of the second paragraph.

102. Section 163 of the said Act is amended

(1) by inserting the words “of taking effect” after the word “date” in the first line of the first paragraph;

(2) by adding, after the second paragraph, the following paragraph:

“However, the cooperatives that have amalgamated may, if so authorized in the agreement and notwithstanding the date on which the amalgamation takes effect, call and hold a general meeting of their members to allocate the operating surplus or surplus earnings from their last fiscal year to the allotment of rebates to their members, to the payment of interest on participating preferred shares as

participation in the operating surplus or surplus earnings, or to the reserve of the cooperative resulting from the amalgamation; where applicable, the latter cooperative is empowered to carry out any decision made at the meetings.”

103. Section 165 of the said Act is amended

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

“(1) the name of the absorbing cooperative, the judicial district in which its domicile is situated, its objects and the provisions referred to in section 10;”;

(2) by replacing paragraph 2 by the following paragraph:

“(2) the new number of directors, the new composition of the board of directors and the new manner of forming the board of directors, where applicable, of the absorbing cooperative;”;

(3) by replacing the words “or preferred shares” in the third line of paragraph 4 by the words “shares, preferred shares or other securities”;

(4) by adding, after paragraph 4, the following paragraphs:

“(5) where shares of the absorbed cooperative are not converted into shares of the absorbing cooperative, the amount of money or any other form of payment to be made to the holders of such shares in addition to or in lieu of shares in the absorbing cooperative;

“(6) the amount of money or any other form of payment to stand in lieu of fractions of shares of the absorbing cooperative;

“(7) the date on which the amalgamation is to take effect if that date differs from the date of approval.”

104. Section 166 of the said Act is amended

(1) by replacing, in the French text, the word “spéciale” in the second line of the first paragraph by the word “extraordinaire”;

(2) by replacing, in the French text, the word “spéciale” at the end of the second paragraph by the word “extraordinaire”;

(3) by adding, after the second paragraph, the following paragraph:

“Only the board of directors may call such a meeting.”

105. Section 169 of the said Act is amended by replacing the words “paragraph 1” in the third line by the words “paragraphs 1 and 7”.

106. Section 172 of the said Act is amended

(1) by inserting the words “of taking effect” after the word “date” in the first line;

(2) by adding, after the first paragraph, the following paragraph:

“However, the absorbed cooperative may, if so authorized in the agreement and notwithstanding the date on which the amalgamation takes effect, call and hold a general meeting of its members to allocate the operating surplus or surplus earnings from its last fiscal year to the allotment of rebates to its members, to the payment of interest on participating preferred shares as participation in the operating surplus or surplus earnings, or to the reserve of the absorbing cooperative; where applicable, the latter cooperative is empowered to carry out any decision made at the meetings.”

107. Section 174 of the said Act is amended by inserting the words “and the date on which the amalgamation is to take effect if that date is later than the date of approval,” after the word “cooperative” in the second line of the first paragraph.

108. Section 176 of the said Act is amended by inserting the words “of taking effect” after the word “date” in the first line of the first paragraph.

109. The said Act is amended by inserting, after the heading of Chapter XXIII of Title I, the following heading:

“DIVISION I

“ORDINARY WINDING-UP”.

110. Section 181 of the said Act is amended

(1) by replacing, in the French text, the word “spéciale” in the third line of the first paragraph by the word “extraordinaire”;

(2) by striking out the second paragraph.

111. The said Act is amended by inserting, after section 181, the following section:

“181.1 Notice of the resolution adopted by the members for the winding-up and dissolution of the cooperative must be sent to the Minister. The Minister shall send a copy to the Inspector General of Financial Institutions who shall deposit it in the register established under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45).”

112. Section 182 of the said Act is replaced by the following section:

“182. Divisions II and III of the Winding-up Act (R.S.Q., chapter L-4) apply to the winding-up of a cooperative, except section 9 and any provisions inconsistent with this chapter.

For that purpose, the Minister shall exercise the rights and assume the obligations conferred on the Inspector General by the said Act, except with respect to deposits and registration in the register that are provided for in sections 17 to 19 of that Act.”

113. Section 185 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Once such payments have been made, the balance of the assets shall be transferred to a cooperative, a federation, a confederation or the Conseil de la coopération du Québec by the meeting of the members by means of a resolution adopted by a majority of the votes cast.”

114. The said Act is amended by inserting, after section 185, the following:

“185.1 Where the members have not made a decision concerning the balance of the assets of the cooperative, it shall be transferred to the Conseil de la coopération du Québec.

“DIVISION II

“SIMPLIFIED WINDING-UP

“185.2 A cooperative having assets of \$10 000 or less is exempted from appointing a liquidator.

In that case, the board of directors shall prepare an asset disposal plan, with a view to winding up the cooperative, and submit the plan to a special meeting called for that purpose.

“185.3 The special meeting may accept the asset disposal plan and decide to wind up the cooperative by a resolution adopted by three-quarters of the votes cast by the members or representatives present. The directors shall in such case assume the tasks incumbent upon the liquidator under section 185 and shall send notice of the resolution to the Minister along with a report describing the manner in which they have disposed of the assets of the cooperative.

“185.4 The Minister shall inform the Inspector General that the report has been produced. The Inspector General shall make an entry in the register to that effect and the cooperative shall be dissolved from the date of that entry.”

115. Section 186 of the said Act is amended

(1) by replacing the words “12 or less than the number that was required for its incorporation” in the first and second lines of paragraph 1 by the words “the minimum number referred to in section 7 or 223.1, as the case may be”;

(2) by replacing paragraph 4 by the following paragraph:

“(4) it does not send him a copy of the annual report within the prescribed time;”.

116. The said Act is amended by inserting, after section 188, the following section:

“188.1 Where the cooperative does not indicate in its annual report the proportion of its business with its members, that proportion is deemed to be less than the proportion prescribed by government regulation and to be no greater than the proportion reported for its preceding fiscal year, except if the cooperative establishes that proportion by attestation from its auditor within 90 days of receipt of a notice to that effect.”

117. Section 192 of the said Act is amended by replacing the words “devolve in the manner prescribed in section 185” in the first and second lines by the words “are transferred to the Conseil de la coopération du Québec”.

118. Section 193 of the said Act is amended by inserting the words “the Conseil de la coopération du Québec in accordance with section 192 or rights acquired by” after the word “by” in the fifth line.

119. Section 195 of the said Act is repealed.

120. Section 196 of the said Act is amended by striking out the second paragraph.

121. Section 197 of the said Act is replaced by the following section:

“**197.** Every agricultural cooperative that elects to be governed by this chapter must indicate that election in its articles.”

122. Section 199 of the said Act is repealed.

123. Section 200 of the said Act is amended

(1) by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) subscribe and pay for the required qualifying shares in accordance with the by-laws;”;

(2) by replacing the words “at least five years” in the third line of the second paragraph by the words “one year or for a longer period determined under paragraph 2 of section 205”.

124. Sections 201 and 204 of the said Act are repealed.

125. Section 205 of the said Act is amended

(1) by striking out paragraph 1;

(2) by inserting the words “and establish the term” after the word “conditions” in the first line of paragraph 2, and by replacing the words “200 and 201” in the second line of paragraph 2 by the words “53 and 200”;

(3) by replacing the words “196, 200 and 201” in the second line of paragraph 3 by the words “53 and 200”.

126. Sections 206, 207 and 209 of the said Act are repealed.

127. Section 211 of the said Act is replaced by the following sections:

“211. An agricultural cooperative may make a by-law to establish a class of associate members.

“211.1 To be an associate member of an agricultural cooperative, a person or partnership must

- (1) have an interest as a user of the cooperative’s services;
- (2) apply for membership;
- (3) subscribe and pay for the required qualifying shares in accordance with the by-laws;
- (4) undertake to comply with the by-laws of the cooperative;
- (5) be admitted by the board of directors.

“211.2 The associate members of an agricultural cooperative are eligible to be directors and are entitled to rebates.

“211.3 For the formation of the board of directors of the cooperative, associate members form a group within the meaning of section 83 which is entitled to elect a proportion of the number of directors equal to the proportion obtained by dividing the number of associate members by the total number of members and associate members of the cooperative.

If that proportion results in a number of directors that includes a decimal fraction greater than 0.5, the group is entitled to elect an additional director.

However, the number of directors that the group is entitled to elect may not be greater than 25% of the number of directors of the cooperative.

“211.4 The associate members are entitled to a proportion of voting rights in the cooperative equal to the proportion obtained by dividing the number of associate members by the total number of members and associate members of the cooperative up to a maximum of 25% of the voting rights in the cooperative.

“211.5 If, during a fiscal year, the proportion of business done by the agricultural cooperative with its members is less than 20% of

its business within the meaning of government regulations, the Minister may order the cooperative to amend its articles to specify that it is no longer governed by this chapter.

If the cooperative fails to comply with the Minister's order within 60 days of service of the order, the Minister may of his own initiative amend the articles of the cooperative.

“211.6 Where the Minister amends the articles of the cooperative of his own initiative, he shall produce a certificate in triplicate evidencing the amendment.

The Minister shall register one copy of the certificate and send a second copy to the cooperative. He shall send a third copy to the Inspector General, who shall deposit it in the register. The amendment takes effect on the date appearing on the certificate.

“211.7 The associate members become members of the cooperative when the amendment to the articles made by the cooperative or by the Minister takes effect.

“211.8 The term “member” includes the term “associate member”, except for the purposes of sections 61, 62, 73, 77 and 139, paragraph 1 of section 186 and section 211.5.”

128. Chapters II and III of Title II of the said Act are repealed.

129. Section 220 of the said Act is replaced by the following section:

“220. A housing cooperative is a cooperative whose principal object is to assist its members in acquiring the ownership or use of a house or dwelling.”

130. Section 221 of the said Act is replaced by the following sections:

“221. A housing cooperative that rents dwellings to its members may, where authorized by the by-laws, allow two members per dwelling unit.

“221.1 To be admitted as a member of a cooperative referred to in section 221, a person must be a party to a lease for the rental of a dwelling unit owned by the cooperative.

A member whose lease is resiliated, cancelled or not renewed is deemed to have resigned from the cooperative on the date of the resiliation, cancellation or expiry of the lease.

“221.2 A cooperative that rents dwellings to its members may, by by-law, make any person’s admission subject to a trial period of not more than three months. During that period, the person is an auxiliary member.

“CHAPTER IV.1

“STUDENTS’ COOPERATIVES

“221.3 A students’ cooperative is a cooperative made up principally of members recruited from among the students and staff of the educational institution in which it offers services.

“221.4 An application for the constitution of a students’ cooperative must be accompanied with a written statement from the educational institution in which the cooperative intends to offer services, authorizing it to have a place of business in a facility of the institution.

“221.5 The price for a common share in a students’ cooperative must be fixed by by-law. The price may vary from \$2 to \$10.

“221.6 The cooperative may, by by-law, provide that a member who leaves the educational institution in which the cooperative offers services is deemed to have resigned from the cooperative.

It may also provide that a member who does not request the repayment of his qualifying shares in the year following his resignation is deemed to have donated them to the cooperative.

“221.7 A students’ cooperative may include the term “Coopsco” in its name or use it for other purposes if so authorized by the Fédération des coopératives québécoises en milieu scolaire.

A cooperative constituted under a name including the term “Coopsco” is not required to include in its name any of the terms mentioned in section 16.

No person or partnership may use the term “Coopsco” in its name or otherwise.

“221.8 Where the authorization to use the term “Coopsco” is revoked by the federation, the cooperative must cease using it and, where necessary, change its name within 60 days of the revocation.

If the cooperative fails to change its name, the Minister shall assign another name to the cooperative and evidence the change in a certificate that he shall send to the Inspector General; the latter shall deposit the certificate in the register.”

131. The heading of Chapter V of Title II of the said Act is amended by replacing the word “WORKERS” by the word “WORK”.

132. Section 222 of the said Act is replaced by the following section:

“222. A work cooperative is a cooperative made up exclusively of natural persons for the operation of an enterprise and whose main object is to provide work to its members and auxiliary members.”

133. Section 223 of the said Act is repealed.

134. The said Act is amended by inserting, after section 224.1, the following section:

“224.1.1 The number of qualifying shares may vary according to the nature of the transactions in which the member participates, and on the amount of work that the cooperative is in a position to offer him.”

135. Section 224.2 of the said Act is amended by replacing the first paragraph by the following paragraph:

“224.2 The cooperative may, by by-law, make any worker’s admission subject to a trial period of not more than 250 work days extending over a period of not more than 24 months. During the trial period, the worker is an auxiliary member.”

136. Section 224.3 of the said Act is repealed.

137. Section 224.4 of the said Act is replaced by the following section:

“224.4 The cooperative must establish, by by-law, a procedure for work sharing, lay-offs and recalls.”

138. The said Act is amended by inserting, after section 224.5, the following section:

“224.6 A member may not be represented.”

139. Section 225 of the said Act is replaced by the following section:

“225. In addition to the powers conferred on it by Title I, a cooperative may acquire and hold shares in a legal person or a share in a partnership, if its status as shareholder or partner allows its members to work in the enterprise owned by the legal person or partnership.

In such a case, the cooperative is deemed to be operating an enterprise within the meaning of section 222.”

140. The said Act is amended by inserting, after section 225, the following section:

“225.1 In the case of a cooperative referred to in section 225, the proportion of transactions effected with its members is equal to the proportion that the total remuneration paid to the workers of the enterprise that are members of the cooperative is of the total remuneration paid by the enterprise.”

141. Section 226 of the said Act is amended

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

“226. Rebates are calculated on the basis of the volume of work performed by the member during the last fiscal year for the cooperative or for the company or partnership in which the cooperative is a shareholder or partner.”;

(2) by adding, after the second paragraph, the following paragraphs:

“Notwithstanding the first paragraph, the cooperative may, by by-law, provide that rebates are calculated on the basis of the volume of work performed during a period covering not more than its last four fiscal years.

The rebate rate may vary according to the nature of the transactions in which the member has participated.”

142. Section 228 of the said Act is replaced by the following section:

“228. The Minister shall send a notice to the Conseil de la coopération du Québec advising it of any application for the constitution of a federation, together with a copy of the application and of the constituting articles. Not later than fifteen days after the sending of the notice or as soon as the Conseil has responded, the Minister may, if he considers it advisable, constitute a federation of cooperatives pursuing similar or related objects.”

143. Section 230 of the said Act is amended

(1) by replacing the words “provisions provided for by paragraphs 1 to 3 and 5 of section 9 and by section” in the first and second lines by the words “particulars referred to in sections 9 and”;

(2) by adding, after the first paragraph, the following paragraph:

“The Minister shall notify the Conseil de la coopération du Québec of any change made to the territory of the federation.”

144. Section 232 of the said Act is amended by replacing paragraph 4 by the following paragraph:

“(4) subscribe and pay for the required qualifying shares in accordance with the by-law;”.

145. Section 233 of the said Act is amended

(1) by replacing paragraph 3 by the following paragraph:

“(3) grant financial assistance to a member in addition to its powers under section 28;”;

(2) by striking out paragraph 4.

146. Section 234 of the said Act is repealed.

147. Section 241 of the said Act is amended by replacing the first paragraph by the following paragraph:

“241. The Minister shall send a notice to the Conseil de la coopération du Québec advising it of any application for the constitution of a confederation, together with a copy of the application and of the constituting articles. Not later than fifteen days after the

sending of the notice or as soon as the Conseil has responded, the Minister may, if he considers it advisable, constitute a confederation of federations.”

148. Section 244 of the said Act is amended

(1) by replacing the words “corporate name” in the second line of paragraph 6 by the words “name appearing in the articles”;

(2) by striking out the word “corporate” in the first line of paragraph 6.2;

(3) by striking out the words “or the nature of its activities” in the second line of paragraph 8;

(4) by striking out paragraphs 9 and 10;

(5) by adding, at the end of paragraph 11, the words “for the purposes of this paragraph and of section 211.5”.

149. Section 246 of the said Act is amended by replacing paragraph 5 by the following paragraph:

“(5) contravenes the second paragraph of section 16 or 20, or any of the provisions of sections 25, 33, 48, 124, 125, 127, 131, 132, 133, 135, 138, 140, 141, 146, 149 and 221.”

150. Chapter I of Title VII of the said Act is repealed.

151. The heading of Chapter II of Title VII of the said Act is amended by striking out the words “OR COOPERATIVE SYNDICATE”.

152. Section 257 of the said Act is amended by striking out the words “or a cooperative syndicate governed by the Cooperative Syndicates Act (chapter S-38)” in the second and third lines.

153. Section 258 of the said Act is amended

(1) by replacing the words “surname, given name, address and occupation” in the first line of paragraph 1 by the words “name and domicile”;

(2) by striking out the words “or the syndicate” in the first line of paragraph 3, and by replacing the words “into share capital of” in the second line of paragraph 3 by the word “in”;

(3) by replacing the words “common shares and preferred shares, if any,” in the first and second lines of paragraph 4 by the words “the shares” and by inserting the words “or other securities” after the word “capital” in the second line of the same paragraph.

154. Section 262 of the said Act is amended

(1) by replacing the words “surname, given name, address and occupation” in the first line of paragraph 1 by the words “name and domicile”;

(2) by inserting, in the French text, the word “mobilières” after the word “valeurs” in the second line of paragraph 3;

(3) by striking out the words “common or preferred” in the first line of paragraph 4;

(4) by striking out the words “of internal management and the general by-laws” in the first line of paragraph 5;

(5) by inserting, after paragraph 5, the following paragraph :

“(5.1) where the cooperative resulting from the continuance is an agricultural cooperative, whether or not it is governed by Chapter I of Title II of the Act;”.

155. Section 263 of the said Act is amended by replacing the words “internal management and the general loan by-laws” in the third and fourth lines by the words “the cooperative resulting from the continuance”.

156. Section 265 of the said Act is amended by striking out the words “of internal management and the general loan by-law” in the second and third lines of the second paragraph.

157. Section 266 of the said Act is amended

(1) by striking out the words “after taking the advice of the Conseil de la coopération du Québec and,” in the third and fourth lines of the first paragraph;

(2) by adding, at the end of the first paragraph, the following sentence: “The Minister shall send a notice to the Conseil de la coopération du Québec advising it of any application for the continuance of a company as a cooperative, together with a copy of the articles of continuance.”

158. Section 267 of the said Act is repealed.

159. The said Act is amended by inserting, after section 269, the following chapter:

“CHAPTER IV

“CONTINUANCE OF STUDENTS’ ASSOCIATIONS AS COOPERATIVES

“**269.1** An association incorporated under Part III of the Companies Act, carrying on activities in the education sector, may continue its existence under this Act.

Chapter III of this Title, adapted as required, applies to the continuance, except section 260, paragraphs 3 and 4 of section 262 and the second paragraph of section 264.

“**269.2** In addition to the requirements set out in section 262, the continuance plan must provide for the subscription and payment of the common or preferred shares of the cooperative resulting from the continuance.”

160. Section 272 of the said Act is amended by striking out the word “corporate” in the first line of paragraph 4, and by replacing the figure “216” in the same line of the same paragraph by the figure “221.7”.

161. Section 273 of the said Act is replaced by the following section:

“**273.** The price of a common share in a home economics cooperative must be fixed by by-law. The price may vary from \$2 to \$10.”

162. Section 275 of the said Act is amended by striking out the second paragraph.

163. The said Act is amended by inserting, after section 281, the following section:

“**281.1** The Minister may, on request, issue a certificate attesting that a cooperative is governed by the Cooperatives Act and that no dissolution proceedings have been taken against the cooperative under the Cooperatives Act.”

164. Sections 323 and 324 of the said Act are repealed.

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

165. Sections 3, 105 and 203 of the said Act are amended by replacing the word “corporation”, wherever it occurs, by the words “legal person”.

166. Sections 15, 17, 18, 19 and 231 of the said Act are amended by replacing the words “corporate name” by the word “name”, with any necessary adaptations.

167. Sections 22 and 115 of the said Act are amended by replacing, in the French text, the words “incapacité d’agir” by the word “empêchement”.

168. Sections 33.1, 34, 35, 183 and 278 of the said Act are amended by striking out, in the French text, the word “social” wherever it occurs in conjunction with the word “siège”.

169. Sections 63, 79, 119, 157, 158, 180 and 264 of the said Act are amended by replacing, in the French text, the word “spéciale” by the word “extraordinaire”.

170. Sections 162.1, 170 and 171.1 of the said Act are amended by replacing the words “address of the head office” by the word “domicile”.

171. The said Act is amended by replacing the word “incorporation” by the word “constitution” wherever it occurs in the English text of sections 5 to 7, 9, 12 to 14, 21, 186, 196, 223.1 and 233 and in the headings of Chapters II and III of Title I.

172. The said Act is amended by replacing the word “incorporate” by the word “constitute” in the English text of section 13.

173. The said Act is amended by replacing the word “incorporated” by the word “constituted” wherever it occurs in the English text of sections 1, 2, 6 and 13.

174. Section 17 of the Winding-up Act (R.S.Q., chapter L-4) is amended by adding, at the end, the following paragraphs:

“However, where a cooperative is wound up, the return shall be transmitted to the Minister of Industry, Trade, Science and

Technology. The latter shall send a notice to the Inspector General indicating that he has received the return.

The Inspector General shall make an entry in the register indicating that the return was transmitted to the Minister, and the cooperative shall be dissolved from the date of such entry.”

175. Section 18 of the said Act is amended by inserting, after the fifth paragraph, the following paragraph:

“However, where a cooperative is wound up, the notice of such resolution and of its approval shall be transmitted in duplicate to the Minister of Industry, Trade, Science and Technology. The latter shall send a copy thereof to the Inspector General, who shall deposit it in the register.”

176. The heading of Division II of Chapter XVIII of Part IA of the Companies Act (R.S.Q., chapter C-38) is amended by striking out the words “AND A COOPERATIVE SYNDICATE”.

177. Section 123.139.1 of the said Act is amended by striking out the words “or a cooperative syndicate governed by the Cooperative Syndicates Act (chapter S-38)” in the second and third lines.

178. Section 123.139.2 of the said Act is amended by striking out the words “or syndicate” in the second line.

179. Section 123.139.6 of the said Act is amended by replacing paragraph 1 by the following paragraph:

“(1) that certificate attests the existence of the cooperative and the continuance of the cooperative as a company governed by this Part;”.

180. Section 123.139.7 of the said Act is amended by striking out the words “or syndicate” in the second line.

181. Any mention concerning the territory or the group in or from which a cooperative may recruit its members and appearing in the articles of the cooperative on (*insert here the date of coming into force of this section*) is deemed, from that date, to form part of the by-laws of that cooperative and to no longer form part of its articles.

182. Sections 13, 228, 241 and 266 of the Cooperatives Act, amended by sections 6, 142, 147 and 157, respectively, of this Act,

apply to pending applications received by the Minister before (*insert here the date of coming into force of this section*).

183. Paragraph 1.1 of section 25 of the Cooperatives Act, introduced by paragraph 2 of section 13 of this Act, does not apply to cooperatives, federations or confederations incorporated before (*insert here the date of coming into force of this section*).

184. Any by-law of a cooperative establishing the amounts, preferences, rights and restrictions attached to preferred shares and the conditions for their redemption or repayment, adopted before (*insert here the date of coming into force of this section*), shall remain in force as adopted until the board of directors of the cooperative decides otherwise, subject to the approval of the shareholders.

Such approval must be obtained in the manner prescribed in the by-laws, where applicable.

185. Any condition of an undertaking made by a member with respect to a cooperative, federation or confederation in accordance with section 53 of the Cooperatives Act, in existence before (*insert here the date of coming into force of this section*), is deemed to have been adopted by by-law.

186. The provisions of the third paragraph of section 81 of the Cooperatives Act, introduced by section 54 of this Act, shall not operate to terminate the term of office of an employee who was elected director of a cooperative before (*insert here the date of coming into force of this section*); the employee shall continue in office until the expiry of his term of office.

187. The provisions of section 89 of the Cooperatives Act, amended by section 61 of this Act, that make the borrowing power of the board of directors of a cooperative subject to the adoption of a by-law, do not apply before the first annual meeting held after (*insert here the date of coming into force of this section*).

188. Any provision of a by-law adopted by a cooperative, federation or confederation before (*insert here the date of coming into force of this section*) shall continue to apply until the first annual meeting held after that date, notwithstanding any contrary provision of this Act.

189. Any special committees formed in accordance with Chapter XII of Title I of the Cooperatives Act, repealed by section

73 of this Act, shall continue to exist, unless the board of directors decides otherwise.

190. Section 132 of the Cooperatives Act, amended by section 81 of this Act and section 188.1 of the Cooperatives Act, introduced by section 116 of this Act, apply to annual reports for fiscal years ending after (*insert here the date of coming into force of this section*).

191. A cooperative, federation or confederation that has not appointed an auditor in accordance with section 139 of the Cooperatives Act before (*insert here the date of coming into force of this section*) is not bound to do so before its next annual meeting.

192. Any undertaking made under the second paragraph of section 196 of the Cooperatives Act before (*insert here the date of coming into force of section 120 of this Act*) shall remain valid until its expiry.

193. The second paragraph of section 200 of the Cooperatives Act, amended by paragraph 2 of section 123 of this Act, does not apply to a contract entered into by a member of an agricultural cooperative before (*insert here the date of coming into force of this section*).

194. An undertaking made under section 201 of the Cooperatives Act before (*insert here the date of coming into force of this section*) is deemed to have been made under section 53 of the Cooperatives Act as amended by section 34 of this Act.

195. A by-law adopted by the board of directors of a cooperative under section 204 of the Cooperatives Act before (*insert here the date of coming into force of this section*), may be ratified at the first annual meeting held after that date.

196. The amounts, preferences, rights and restrictions attaching to, and the conditions of redemption or repayment of preferred shares determined by the board of directors of an agricultural cooperative under paragraph 1 of section 205 of the Cooperatives Act before (*insert here the date of coming into force of this section*) shall remain valid.

197. An annual loan by-law adopted by a cooperative under section 206 of the Cooperatives Act before (*insert here the date of coming into force of this section*) is deemed to be the loan by-law of that cooperative.

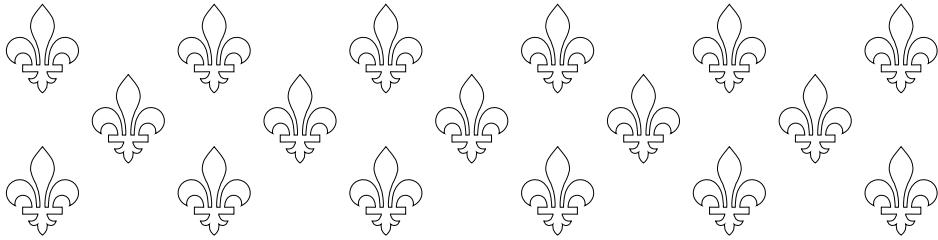
198. A cooperative that, on (*insert here the date of coming into force of this section*) was governed by Chapter II of Title II of the Cooperatives Act may, by by-law, change the price of a common share to increase it to \$10.

199. A housing cooperative referred to in section 221 of the Cooperatives Act, as replaced by section 130 of this Act, that has two members per dwelling unit, must adopt a by-law to that effect at a date not later than the first annual meeting held after (*insert here the date of coming into force of this section*).

200. A by-law made under section 221.6 of the Cooperatives Act, introduced by section 130 of this Act, may apply to a person who was a member of a students' cooperative before (*insert here the date of coming into force of this section*).

201. Notwithstanding section 224.2 of the Cooperatives Act, as amended by section 135 of this Act, a trial period begun before (*insert here the date of coming into force of this section*) shall continue until its expiry, without, however, exceeding 24 months.

202. The provisions of this Act come into force on the date or dates to be fixed by the Government.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 114
(1995, chapter 68)

**An Act to amend the Act respecting
the Ministère de l'Agriculture, des
Pêcheries et de l'Alimentation and
other legislative provisions with
respect to the horse racing industry**

**Introduced 30 November 1995
Passage in principle 6 December 1995
Passage 14 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill amends the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation to provide for the establishment of a fund called the horse-racing industry fund to be used to provide support to the horse racing industry.

The bill provides for the organization of the fund and fixes the rules for the apportionment of the amounts paid out of the fund between the Société de promotion de l'industrie des courses de chevaux (SPICC) inc. and the holders of a racing licence or a race track licence referred to in the Act respecting racing.

The bill also amends the Act respecting the Québec sales tax to provide for the payment into the fund of the proceeds of the tax on the pari mutuel. Lastly, the bill amends the Act respecting lotteries, publicity contests and amusement machines to determine the maximum number of video lottery machines whose operation may be authorized at specific race tracks.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6);
- Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14);
- Act respecting the Québec sales tax (R.S.Q., chapter T-0.1).

Bill 114

An Act to amend the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation and other legislative provisions with respect to the horse racing industry

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) is amended by inserting, after section 21, the following division:

“DIVISION IV.1

“HORSE-RACING INDUSTRY FUND

“21.1 A fund called the “horse-racing industry fund” is hereby established for the purpose of providing support to the horse racing industry.

“21.2 The Government shall determine the date on which the fund begins to operate, its assets and liabilities and the nature of the costs that may be charged to the fund.

“21.3 The fund shall be made up of the following sums except interest:

(1) the sums paid by the Minister of Revenue pursuant to section 540.1 of the Act respecting the Québec sales tax (chapter T-0.1);

(2) the gifts, legacies and other contributions paid to further the achievement of the objects of this division;

(3) the advances paid by the Minister of Finance pursuant to the first paragraph of section 21.5;

(4) the sums paid by the Minister out of the appropriations allocated for that purpose by Parliament.

“21.4 The management of the sums paid into the fund shall be entrusted to the Minister of Finance. The sums shall be paid to the order of the Minister of Finance and deposited with the financial institutions he designates.

Notwithstanding section 13 of the Financial Administration Act (chapter A-6), the books of account for the fund and the records of the financial commitments chargeable to the fund shall be kept by the Minister. He shall also certify that such commitments and the payments arising therefrom do not exceed, and are consistent with, the available balances.

“21.5 The Minister of Finance may, with the authorization of the Government and subject to the conditions it determines, advance to the fund sums taken out of the consolidated revenue fund.

The Minister may, conversely, advance to the consolidated revenue fund, on a short-term basis and subject to the conditions he determines, any part of the sums constituting the horse-racing industry fund that is not required for its operation.

Any advance paid into a fund shall be repayable out of that fund.

“21.6 The Minister shall pay sums out of the fund to the Société de promotion de l'industrie des courses de chevaux (SPICC) inc. , to the holders of a racing licence referred to in the Act respecting racing (chapter C-72.1) and, where applicable, to the holders of a race track licence referred to in that Act.

“21.7 The Government shall determine, by order,

(1) the rate of apportionment of the sums between the Société de promotion de l'industrie des courses de chevaux (SPICC) inc. and the holders of a licence ;

(2) the dates and the terms of payment ;

(3) the conditions subject to which the payments are made.

“21.8 The payments made to a licence holder are established by applying the rate determined for all holders of a racing licence to the amount of tax on the *pari mutuel* referred to in Title IV of the Act respecting the Québec sales tax collected by the holder of a racing licence.

Where the racing licence and the race track licence are not held by the same person, the payments may be made to the holder of the racing licence and to the holder of the race track licence, according to the proportion determined by the Minister. Before doing so, the Minister shall give each licence holder an opportunity to present his observations within the time he indicates.

“21.9 All surpluses accumulated by the fund shall be paid into the consolidated revenue fund on the dates and to the extent determined by the Government.

“21.10 Sections 22 to 27, 33, 35, 45, 47 to 49, 49.2, 49.6, 51, 57 and 70 to 72 of the Financial Administration Act, adapted as required, apply to the fund.

“21.11 The fiscal year of the fund ends on 31 March.

“21.12 Notwithstanding any provision to the contrary, the Minister of Finance shall, in the event of a deficiency in the consolidated revenue fund, pay out of the horse-racing industry fund the sums required for the execution of a judgment against the Crown that has become *res judicata*.”

2. The Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by inserting, after section 540, the following section :

“540.1 The Minister shall pay to the horse-racing industry fund established by Division IV.1 of the Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) the proceeds of the tax on the *pari mutuel* collected under this title.

The payments shall be made on the dates and according to the terms and conditions determined by the Government.”

3. For the fiscal year 1995-96, the Minister of Revenue shall pay to the horse-racing industry fund the proceeds of the tax on the *pari mutuel* collected under Title IV of the Act respecting the Québec sales tax, up to the sum of

(1) an amount equal to 25% of the proceeds of the tax on the *pari mutuel* collected between 1 January 1996 and 31 March 1996; and

(2) an amount equal to the balance of the subsidy that may be paid for the fiscal year 1995-96 to the Société de promotion de l’industrie des courses de chevaux (SPICC) inc. under Order in Council 666-94 (1994, G.O. 2, 2764).

The payments shall be made on the dates, to the extent and according to the terms and conditions determined by the Government.

4. The Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6) is amended by inserting, after section 20.1, the following section:

“20.1.1 Notwithstanding the maximum number of video lottery machines determined by the board under its rules, the holders of a site operator’s licence who also hold a racing licence or a class “A” or class “B” race track licence issued under the Act respecting racing (chapter C-72.1) may be authorized to hold the following maximum number of video lottery machines :

- 125 machines at the Montréal race track;
- 100 machines at the Québec race track;
- 50 machines at the Trois-Rivières race track.

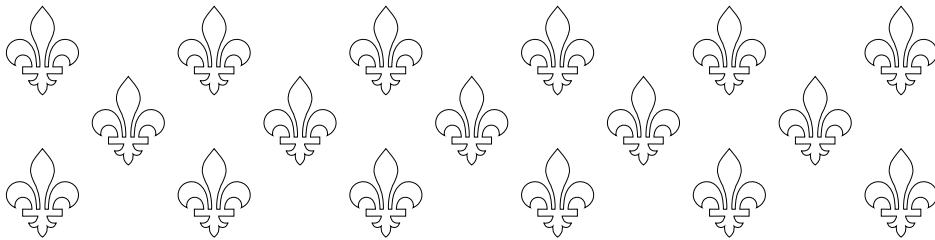
The board may designate other class “A” or class “B” race tracks and determine, for each one, the maximum number of video lottery machines that may be authorized.

The exercise by the board of the powers referred to in the second paragraph is subject to government approval. The Government shall be seized of the matter on the joint recommendation of the Minister of Agriculture, Fisheries and Food, the Minister of Finance and the Minister of Public Security.

The machines must be placed in an area for which the holder of the racing licence or the race track licence holds a bar permit. The machines may be placed in several such areas. However, only one such area may contain a number of machines that is greater than the maximum number determined by the board under its rules.

A site operator’s licence for the Montréal, Québec or Trois-Rivières race track, or for any other race track designated under this section, may be issued only to the holder of a racing licence or race track licence.”

5. This Act comes into force on 1 January 1996.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 115
(1995, chapter 69)

**An Act to amend the Act
respecting income security and
other legislative provisions**

**Introduced 4 December 1995
Passage in principle 12 December 1995
Passage 15 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill amending the Act respecting income security provides for the application of working conditions legislation to persons working within the framework of a temporary job support measure or taking part in community activities within the framework of the financial support program or the work and employment incentives program. It also provides that an adult or a family possessing a certain amount of liquid assets are ineligible for such programs and abolishes the scale based on availability of the work and employment incentives program.

Under this bill, a number of changes are made to the financial support program, the work and employment incentives program and the parental wage assistance program. Thus, the hearing process for applications for review in cases of unavailability for medical reasons is modified. Amendments are made to take account of the taxation system, financial assistance to students and the recent recognition of the practice of midwifery. Also modified is the manner of factoring last resort assistance benefits into the computation of estimated benefits and advance payments under the parental wage assistance program. As regards the latter program, the production of information statements according to a different time frame will be made possible.

Furthermore, regarding the recovery of reimbursable last resort assistance benefits, the bill extends the prescription period from three to five years and provides that debtors are to pay a recovery charge. The Minister of Income Security will be authorized to recover the amount of last resort assistance benefits granted to a person in respect of whom an undertaking has been subscribed under the Act respecting immigration to Québec.

New provisions will allow the Minister to enter into an agreement, subject to certain terms and conditions, in order to collect or communicate such nominative information as is necessary for the application of the Act respecting income security and to ensure that the information remains confidential.

The budgetary responsibility for dental, pharmaceutical, optometry and other services provided to income security beneficiaries is transferred to the Régie de l'assurance-maladie du Québec.

Finally, the bill contains transitional provisions.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., chapter R-5);
- Act respecting income security (R.S.Q., chapter S-3.1.1).

Bill 115

An Act to amend the Act respecting income security and other legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 7 of the Act respecting income security (R.S.Q., chapter S-3.1.1) is amended

(1) by inserting the words “providing vocational instruction at the secondary level or instruction” after the word “institution” in the third line of paragraph 2;

(2) by adding, at the end, the following paragraph:

“(6) an adult or a family with liquid assets, within the meaning of the regulation, the amount of which exceeds the applicable amount according to the scale of needs determined by regulation. In such a case, the adult or the family are ineligible from the date of the application until the last day of the month.”

2. Section 10 of the said Act is amended by replacing the words “the Acts listed in section 24 do not apply to him” in the first and second lines of the second paragraph by the words “the second paragraph of section 24 applies”.

3. Section 14 of the said Act is amended by adding, at the end of subparagraph 7 of the first paragraph, the words “or by a written report signed by a midwife taking part in a pilot project governed by the Act respecting the practice of midwifery within the framework of pilot projects (chapter P-16.1). The report must indicate the name and date of birth of the adult, the number of weeks of pregnancy and the expected date of delivery”.

4. Section 15 of the said Act is amended by striking out paragraph 2.

5. Section 16 of the said Act is amended by adding, at the end of subparagraph 2 of the first paragraph, the words “; the medical certificate may be replaced by a written report attesting the pregnancy, signed by a midwife taking part in a pilot project governed by the Act respecting the practice of midwifery within the framework of pilot projects and indicating the name and date of birth of the adult, the number of weeks of pregnancy and the expected or actual date of delivery;”.

6. Section 17 of the said Act is repealed.

7. Section 19 of the said Act is amended by striking out the figure “, 17” in the second line.

8. Section 24 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Except in the cases and to the extent prescribed by regulation, the provisions of the Labour Code (chapter C-27), the Public Service Act (chapter F-3.1.1), the Act respecting collective agreement decrees (chapter D-2) and the Act respecting labour standards (chapter N-1.1) apply to an adult who performs work within the scope of a measure proposed under section 23.”

9. The said Act is amended by inserting, after section 35, the following section:

“35.1 Every person having subscribed an undertaking under the Act respecting immigration to Québec (chapter I-0.2) whereby he promised to help a foreign national and the dependants, if any, who accompany the foreign national, to settle in Québec, must reimburse the amount of the benefits granted to the foreign national and to those dependants during the period covered by the undertaking, where the undertaking so provides. The sums involved are recoverable by the Minister in accordance with the provisions of this division.”

10. Section 36 of the said Act is amended by replacing the word “three” in the first line and in the second line by the word “five”.

11. Section 42 of the said Act is amended by adding, at the end, the following paragraph:

“The debtor is also liable for the payment of a recovery charge, in the cases determined and in the amount fixed by regulation.”

12. Section 48.2 of the said Act, amended by section 234 of chapter 1 of the statutes of 1995, is again amended by adding, at the end, the following paragraph:

“The amount of last resort assistance benefits referred to in subparagraph 1 of the second paragraph is, for the purposes of the second paragraph of section 52, the amount fixed by regulation and paragraph *b* of subparagraph 2 of the first paragraph does not apply.”

13. Section 49 of the said Act, amended by section 236 of chapter 1 of the statutes of 1995 and by section 295 of chapter 63 of the statutes of 1995, is again amended by adding, at the end, the following paragraph:

“For the purposes of the computation of the total income of the family under the third paragraph, the amount of last resort assistance benefits is, for the purposes of the second paragraph of section 52, the amount fixed by regulation.”

14. Section 50 of the said Act is amended by replacing the words “the adult shall, for the purpose of computing his benefits for the year, reduce the following amounts in respect of his spouse for such part as can reasonably be attributed to the period of the year during which he no longer had a spouse” in the second, third, fourth and fifth lines by the words “only that part of the following amounts, in respect of his spouse, that can reasonably be attributed to the period of the year during which the adult had a spouse shall be taken into account in the computation of the benefits of the adult for the year”.

15. The said Act is amended by inserting, after section 65, the following section:

“65.1 Subject to the second paragraph, the Minister may enter into an agreement with a department or body of the Government of Québec or of another government, a person or an enterprise whose name appears in the list drawn up by the Government and published in the *Gazette officielle du Québec*, in order to collect or communicate such nominative information as is considered necessary for the application of this Act or the regulations, in particular in order to

(1) verify the eligibility of a person or a person's family for a program or measure and establish the amount of benefits or advance payments;

(2) identify a situation not declared by a beneficiary in accordance with paragraph 1 of section 65, including by means of cross-matching;

(3) verify the solvency of a person who is required to reimburse an amount to the Minister pursuant to Division V of Chapter II or identify the person's place of residence;

(4) verify the occurrence of an event or the existence of a right referred to in section 35, as well as the date and particulars of the realization of the right.

The Minister may also enter into such an agreement with the Department of Human Resources Development of Canada as well as with the following departments and bodies of the Government of Québec: the Ministère de l'Éducation, the Ministère de la Justice, the Ministère des Affaires internationales, the Ministère du Revenu, the Ministère de la Sécurité publique, the Commission de la santé et de la sécurité du travail, the Régie de l'assurance-maladie du Québec, the Régie des rentes du Québec and the Société de l'assurance automobile du Québec.

The Minister may, in order to identify a person for the purposes of an agreement made under this section, communicate that person's name, date of birth, sex, address, health insurance number, social insurance number and file number. Any department, body, person or enterprise that receives such information must, unless legally entitled thereto, destroy it once the purpose for which it was communicated has been fulfilled."

16. The said Act is amended by inserting, after section 65.1, the following section:

“65.2 Any nominative information, within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information, obtained pursuant to this Act is confidential. All functionaries of the Ministère de la Sécurité du revenu and all members of the personnel of Ville de Montréal assigned to administer this Act are prohibited from using any such information for purposes other than those provided for under this Act.

The persons referred to in the first paragraph are prohibited also from communicating or allowing to be communicated information obtained pursuant to this Act to any person not legally entitled thereto under the Act respecting Access to documents held by public bodies and the Protection of personal information or from allowing such a person to examine a document containing such information or to have access thereto.”

17. Section 77 of the said Act is amended by replacing the first paragraph by the following paragraphs:

“**77.** The application shall be heard by a person designated by the Minister or, in the case of an assessment of a person’s limitations in his capacity for employment, by a committee consisting of one physician and at least two other professionals designated by the Minister.

In the case of an assessment of a person’s inability to avail himself of a measure on any of the grounds set out in paragraph 1 of section 16, the application shall be heard by a physician designated by the Minister.”

18. The said Act is amended by inserting, after section 81, the following section:

“**81.1** If a reviewed decision or a decision by the Commission des affaires sociales recognizes that an adult or a family is entitled to benefits initially refused, or increases the benefits initially granted, the Minister is required to pay interest in the cases and on the terms and conditions determined by regulation, at the rate fixed therein.”

19. The said Act is amended by inserting, after section 85, the following section:

“**85.1** Any person who contravenes section 65.2 is guilty of an offence and is liable to a fine not exceeding \$5 000.”

20. Section 91 of the said Act, amended by section 245 of chapter 1 of the statutes of 1995, is again amended

(1) by replacing the words “institution of” in the second line of subparagraph 6 of the first paragraph by the words “institution providing vocational instruction at the secondary level or instruction at the”;

(2) by inserting, after subparagraph 6 of the first paragraph, the following subparagraph:

“(6.1) determine, for the purposes of paragraph 6 of section 7, the scale of needs required for the determination of the applicable amount, and determine liquid assets and increases of certain of such assets that are excluded therefrom;”;

(3) by inserting, after subparagraph 19 of the first paragraph, the following subparagraph:

“(19.1) determine the cases in which and the extent to which the provisions of the Acts referred to in the second paragraph of section 24 do not apply;”;

(4) by inserting, after subparagraph 24 of the first paragraph, the following subparagraphs:

“(24.1) prescribe, for the purposes of the third paragraph of section 42, the cases in which a debtor is required to pay a recovery charge, and fix the amount thereof;

“(24.2) determine the cases in which, and the terms and conditions on which, the Minister is required to pay interest, and fix the rate thereof;”;

(5) by inserting, after subparagraph 31.1 of the first paragraph, the following subparagraph:

“(31.1.1) fix the amount of last resort assistance benefits for the purposes of the third paragraph of section 48.2 and the fourth paragraph of section 49;”;

(6) by inserting the figure “6.1,” after the figure “5,” in the first line of the second paragraph;

(7) by inserting the figures “23, 24, 24.1,” after the figure “21,” in the first line of the second paragraph;

(8) by inserting the figure “31.1.1,” after the figure “30,” in the first line of the second paragraph;

(9) by replacing the word and figure “and 38” in the second line of the second paragraph by the word and figures “, 38 and 39”.

21. Section 137 of the said Act is amended by inserting the figure “36,” after the word “sections” in the third line of the first paragraph.

OTHER AMENDING PROVISIONS

22. Section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 13 of chapter 46 of the statutes of 1994, section 213 of chapter 1 of the statutes of 1995, section 14 of chapter 36 of the statutes of 1995, section 50 of chapter 43 of the statutes of 1995 and by section 277 of chapter 63 of the statutes of 1995, is again amended by adding, after subparagraph *i* of the second paragraph, the following subparagraph:

“(j) the Minister of Income Security, solely to the extent that the information is necessary to verify the eligibility of a person or a person’s family for a program provided for in the Act respecting income security (chapter S-3.1.1), to determine the amount of benefits or advance payments, to identify a situation not declared by a beneficiary in accordance with paragraph 1 of section 65 of the said Act or to verify the place of residence and solvency of a person required to reimburse an amount under Division V of Chapter II of the said Act.”

23. Section 2.1 of the Act respecting the Régie de l’assurance-maladie du Québec (R.S.Q., chapter R-5) is amended by striking out the second paragraph.

FINAL PROVISIONS

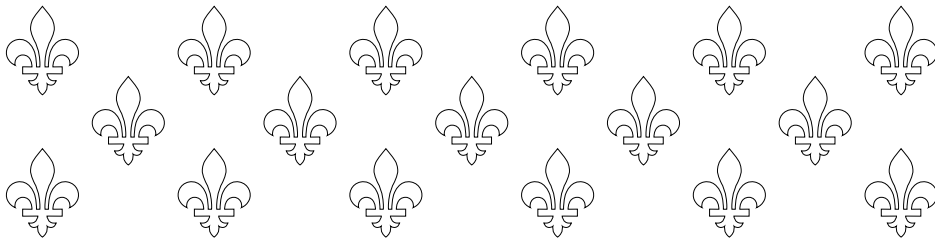
24. The Government may, not later than on the date occurring three months after the date of coming into force of paragraph 2 of section 1 of this Act, make a regulation under subparagraph 6.1 of the first paragraph of section 91 of the Act respecting income security, enacted by paragraph 2 of section 20 of this Act, and under subparagraph 13 of the first paragraph and the second paragraph of section 91 of the said Act, as amended by paragraph 6 of section 20 of this Act, even if the regulation has not been published in accordance with section 8 of the Regulations Act (R.S.Q., chapter R-18.1). Such a regulation comes into force, notwithstanding section 17 of the Regulations Act, on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein.

25. Section 35.1 of the Act respecting income security, enacted by section 9 of this Act, applies to an amount recoverable before the date of coming into force of section 9 of this Act in accordance with

an undertaking to help a foreign national and the dependants accompanying him, if any, to settle in Québec that was subscribed under the Act respecting immigration to Québec (R.S.Q., chapter I-0.2), except if the amount is the subject of a claim in respect of which judicial proceedings have been instituted.

26. The new prescription period introduced in section 36 of the Act respecting income security by section 10 of this Act applies to existing situations and account is taken of time already elapsed.

27. This Act comes into force on the date or dates to be fixed by the Government, except sections 15, 16, 19 and 22 which come into force on 1 January 1996.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 119
(1995, chapter 70)

**An Act to amend the pension plans
in the public and parapublic
sectors and amending other
legislative provisions**

**Introduced 6 December 1995
Passage in principle 7 December 1995
Passage 15 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill gives effect to certain proposals contained in the letter of intent signed by the Government and appended to the collective agreements in force in the public and parapublic sectors in connection with the principal pension plans applicable to the employees covered by those collective agreements. It also gives effect to proposals formulated by the Comité de retraite and other bodies.

With respect to the proposals made in the Government's letter of intent, the bill introduces, into the Act respecting the Government and Public Employees Retirement Plan, two new permanent criteria governing eligibility for retirement without actuarial reduction. An employee who is 55 years of age or over with at least 35 years of service, or an employee who is 60 years of age or over with at least 20 years of service, will become eligible for a pension. The bill abolishes the 180-day waiting period imposed, under that Act, on a person retiring at the age of 55, and reduces the percentage of actuarial reduction applied to the pension of an employee who is eligible for a reduced pension from the current 0.5% to 1/3 of 1%. The Act is also amended to enable the Government to introduce various regulatory provisions, in particular to facilitate the retirement of employees belonging to specified categories and subcategories.

Under the bill, the members of the Government and Public Employees Retirement Plan and the Pension Plan of Certain Teachers who reach the limit of 35 years of service will cease to pay contributions but will remain members of the plan, and amendments to the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan will extend from 3 to 5 years the maximum duration of an agreement concerning the progressive retirement program.

Other changes introduced by the bill will allow the members of a pension plan administered by the Commission administrative des régimes de retraite et d'assurances and their spouses to obtain, for

the purposes of mediation conducted prior to proceedings in family matters, a statement of the benefits accrued under the plan. The bill also makes a number of adjustments to the rules governing the computation of pensions granted under the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan and the Civil Service Superannuation Plan in order to coordinate them with the pensions granted under the Québec Pension Plan.

Lastly, the bill introduces amendments to facilitate the administration of pension plans, together with technical and consequential amendments.

LEGISLATION AMENDED BY THIS BILL:

– Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1);

– Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1);

– Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2);

– Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3);

– Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);

– Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11);

– Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12);

– Courts of Justice Act (R.S.Q., chapter T-16).

Bill 119

An Act to amend the pension plans in the public and parapublic sectors and amending other legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

1. Section 4 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by adding, at the end of the third paragraph, the words “, but does not include the salary insurance referred to in section 29.1 of the Act respecting the Government and Public Employees Retirement Plan, to which reference is made in section 8 of this Act”.

2. Section 8 of the said Act is amended by replacing the words “31 and 31.1” in the fourth line of the first paragraph by the words “29.1 and 31 to 31.2”.

3. Section 41.1 of the said Act is amended by adding, at the end, the following paragraph:

“The employee or former employee and his spouse are also entitled to obtain such a statement, upon application to the Commission on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

4. Section 41.2 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS
IN CORRECTIONAL SERVICES

5. Section 3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended by adding, at the end of the third paragraph, the words “but does not include the salary insurance referred to in section 42.1”.

6. The said Act is amended by inserting, after section 5, the following section:

“5.0.1 Every intermediate officer who is a member of this plan and who is promoted or reclassified to the position of territorial director of correctional services continues to be a member of this plan.”

7. Section 5.1 of the said Act is amended by adding, at the end, the following paragraph:

“The first paragraph, adapted as required, applies to a territorial director to whom section 5.0.1 applies.”

8. The said Act is amended by inserting, after section 42, the following section:

“42.1 The insurer shall withhold the amount to be withheld under section 42 from any lump sum benefit it pays to an employee under a mandatory supplementary long-term salary insurance plan applicable to management staff in the public and parapublic sectors, within the scope of measures designed to protect the employee’s salary following rehabilitation.”

9. The said Act is amended by inserting, after section 43, the following section:

“43.1 In the case referred to in section 42.1, the insurer shall pay to the Commission, at the same time as it sends the contributions of the employees, an amount corresponding to the contribution it would have to pay as the employer.”

10. Section 51 of the said Act is amended by replacing the words “, up to 32 or” in the first and second lines of subparagraph 2 of the first paragraph by the word “but”.

11. Section 125.1 of the said Act is amended by adding, at the end, the following paragraph:

“The employee or former employee and his spouse are also entitled to obtain such a statement, upon application to the Commission and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

12. Section 125.2 of the said Act is amended by replacing the second paragraph by the following paragraph :

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

13. Section 141 of the said Act, amended by section 8 of chapter 20 of the statutes of 1994, is replaced by the following section :

“**141.** The Government shall, by regulation, set up review committees to hear the applications for review filed under section 140, for the classes of employees or beneficiaries it determines.

Each committee shall be composed of four members appointed by the Government, which shall include two members from the unions or associations representing the employees, appointed on the recommendation of the unions or associations concerned. The Government may, in the same manner, appoint a substitute for each member to replace that member whenever he is absent or unable to act.

The quorum of a committee is four members and every decision of a committee requires the vote of a majority of its members.”

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

14. Section 63.1 of the Act respecting the Pension Plan of Elected Municipal Officers (R.S.Q., chapter R-9.3) is amended by adding, at the end, the following paragraph :

“The member or former member of the council and his spouse are also entitled to obtain such a statement, upon application to the Commission on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

15. Section 63.2 of the said Act is amended by replacing the second paragraph by the following paragraph :

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

16. Section 3 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by adding, at the end of the third paragraph, the words “but does not include the salary insurance referred to in section 29.1”.

17. Section 10.2 of the said Act is amended by replacing the word “fifth” in the third line by the word “sixth”.

18. Section 19 of the said Act is amended by adding, at the end of the first paragraph, the following sentence: “The same applies with respect to an employee who has at least 35 years of credited service, without the employee being required to pay contributions.”

19. Section 23 of the said Act is amended by adding, at the end, the following sentence: “The days and parts of a day of absence are also credited to an employee with at least 35 years of credited service, without payment of contributions being required.”

20. Section 24 of the said Act is amended by replacing the words “for a period of not less than 28 consecutive days are credited” in the second and third lines of the first paragraph by the words “are credited, on the conditions and according to the terms determined by regulation,”.

21. Section 29 of the said Act is amended by adding, at the end, the following paragraph:

“No amount shall be withheld from the pensionable salary paid to an employee who has at least 35 years of credited service.”

22. The said Act is amended by inserting, after section 29, the following section:

“29.1 Except in the case provided for in the third paragraph of section 29, the insurer shall withhold the amount to be withheld under section 29 from any lump sum benefit it pays to an employee under a mandatory supplementary long-term salary insurance plan applicable to management staff in the public and parapublic sectors, within the scope of measures designed to protect the employee’s salary following rehabilitation.”

23. The said Act is amended by inserting, after section 31.1, the following section:

“31.2 In the case referred to in section 29.1, the insurer shall pay to the Commission, at the same time as it sends the contributions of the employees, an amount equal to those contributions.”

24. Section 33 of the said Act is amended

(1) by inserting, after subparagraph 2 of the first paragraph, the following subparagraphs:

“(2.1) who has at least 35 years of service and is 55 years of age or over;

“(2.2) who has at least 20 years of service and is 60 years of age or over;”;

(2) by replacing the figure “60” in subparagraph 4 of the first paragraph by the figure “55”.

25. Section 33.1 of the said Act is repealed.

26. Section 35 of the said Act is amended by adding, at the end, the following paragraph:

“For the purposes of the first paragraph, the number of years of an employee’s credited service taken into account shall not exceed 35.”

27. Section 36 of the said Act is amended

(1) by replacing the words “paragraph 1” in the first line of the first paragraph by the words “subparagraph 1 of the first paragraph”;

(2) by replacing the words “paragraph 2” in the first line of the second paragraph by the words “subparagraph 2 of the first paragraph”.

28. Section 37 of the said Act is amended by replacing the words “paragraph 1” in the first line by the words “subparagraph 1 of the first paragraph”.

29. Section 38 of the said Act is replaced by the following section:

“38. In the cases described in subparagraphs 3 and 4 of the first paragraph of section 33, the employee’s pension is reduced for its duration by 1/3 of 1% per month, computed for each month comprised between the date on which the pension is granted and the nearest date on which the pension would otherwise have been granted to him without actuarial reduction under this division or, as the case may be, under Title IV.1.”

30. Section 51 of the said Act is amended by replacing the first paragraph by the following paragraph:

“51. An employee who ceases to be a member of this plan when he is not eligible for a pension is entitled, except if section 21 applies, to a deferred pension if he has at least two years of service.”

31. Section 85.5.1 of the said Act is amended

(1) by replacing the word “three” in the fourth line of the first paragraph by the word “five”;

(2) by replacing the word “three” in the sixth line of the third paragraph by the word “five”.

32. Section 86 of the said Act, amended by section 11 of chapter 46 of the statutes of 1995, is again amended by replacing the figure “1996” in the last line of subparagraph 2 of the first paragraph by the figure “1998”.

33. Section 87 of the said Act, amended by section 12 of chapter 46 of the statutes of 1995, is again amended by replacing the figure “1996” in the second line by the figure “1998”.

34. Section 122.1 of the said Act is amended by adding, at the end, the following paragraph:

“The employee or former employee and his spouse are also entitled to obtain such a statement, upon application to the Commission on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

35. Section 122.2 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

36. Section 134 of the said Act, amended by section 13 of chapter 46 of the statutes of 1995, is again amended by inserting, after paragraph 4, the following paragraph:

“(4.1) determine, for the purposes of sections 24 and 221, the conditions and terms governing the redemption of a leave without pay;”.

37. Section 147.1 of the said Act is amended by replacing the words “as part of” in the fifth line of the first paragraph by the words “, made for the purposes of family mediation or for the purposes of”.

38. Section 215.5.0.2 of the said Act, enacted by section 6 of chapter 13 of the statutes of 1995, is amended

(1) by replacing the figure “0.5%” in the fourth line by the words “1/3 of 1%”;

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

“(1) the nearest of the date on which the pension would otherwise have been granted to the employee under subparagraph 2.1 of the first paragraph of section 33 and the date of the employee’s fifty-ninth birthday, in the case described in subparagraph 3 of the first paragraph of the said section;”;

(3) by replacing the words “under subparagraph 1 or 2 of” in the second line of paragraph 2 by the words “without actuarial reduction under”.

39. Chapter I.0.2 of Title IV.1 of the said Act, enacted by section 6 of chapter 13 of the statutes of 1995, is repealed.

40. Section 215.5.1 of the said Act, replaced by section 7 of chapter 13 of the statutes of 1995, is amended

(1) by replacing the words “under the criterion of eligibility of 60 years of age” in the third and fourth lines by the words “, after reaching 60 years of age, under the criterion of eligibility”;

(2) by adding, at the end, the following paragraph :

“The employee must be participating in the pension plan provided for in this Act at the time he retires.”

41. The said Act is amended by inserting, after section 215.11, the following Title:

“TITLE IV.2

“SPECIAL MEASURES APPLICABLE TO CERTAIN PERSONS
WHO ARE MEMBERS OF PENSION PLANS ADMINISTERED
BY THE COMMISSION

“**215.12** Every person to whom a pension plan administered by the Commission applies and who belongs to a category or subcategory determined by regulation shall be governed by the measures enacted pursuant to this Title that are applicable to such category or subcategory.

The categories and subcategories of persons shall be determined, in particular, on the basis of the applicable conditions of employment, the pension plan concerned, the date on which contributions to the plan ceased, unionizability, age, years of service or employer.

“**215.13** The Government may, by regulation, determine

(1) the manner in which a person’s pensionable salary, credited service and employee and employer contributions, together with the terms and conditions governing the payment of those contributions, are calculated for the purposes of the pension plan following the application of certain provisions of a person’s conditions of employment, in particular within the scope of measures concerning alternative work schedules or the granting of leave without pay that result from agreements to reduce certain costs arising from a collective agreement ;

(2) measures to allow the transfer of the actuarial value of the benefits of a person entitled to a deferred pension ;

(3) measures designed to encourage retirement, and in particular measures designed to anticipate the payment of certain pension benefits and measures designed to compensate, in whole or in part, the actuarial reduction of pension benefits ;

(4) the eligibility requirements for, and the terms applicable to the calculation, indexation and payment of any benefit granted to, a person, his spouse or, where applicable, his children where the person was entitled to an actuarially reduced pension at the time he ceased to participate in the plan.

The measures enacted pursuant to subparagraphs 1 to 4 of the first paragraph may differ from the provisions of the pension plan which would otherwise be applicable to such persons, to their spouses or, where applicable, to their children.

“215.14 The Government may determine the date on which each of the measures enacted pursuant to this Title begins to apply. The Government may determine the expiry date of each measure, except with respect to a person who has availed himself of that measure. It may also determine any other period during which each measure may apply.

“215.15 Each measure enacted pursuant to this Title shall be financed in the manner prescribed by regulation, which may vary according to the category or subcategory to which the person belongs.

“215.16 Any decision made by the Commission with respect to a person pursuant to the provisions enacted under this Title may be contested in the manner prescribed for the pension plan concerned.

“215.17 No order or regulation issued or made pursuant to this Title may have effect earlier than 12 months prior to its issue or making.

“215.18 The Commission shall administer this Title. In addition, it shall administer the pension plan of a person governed by measures enacted pursuant to this Title in light of those measures.”

42. Section 221 of the said Act is amended by replacing the words “of at least 30 consecutive days ending before 1 July 1983, are credited to him under the retirement plan” in the second, third and fourth lines of the first paragraph by the words “ending before 1 July 1983 are credited under the retirement plan, at the request of the employee, on such terms and conditions as are determined by regulation”.

43. Schedule II to the said Act, amended by Orders in Council 1322-94 and 1324-94 dated 7 September 1994, is again amended by inserting the following in paragraph 1 according to the alphabetical order of the French text:

“the Centre d’orientation et de réadaptation de Montréal

“the Foyers de transition

“the Havre Jeunesse

“the Maison Élisabeth

“the Pavillon Foster

“the Villa Marie-Claire inc.”.

ACT RESPECTING THE TEACHERS PENSION PLAN

44. Section 2.1 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by adding, at the end of the second paragraph, the words “, but does not include the salary insurance referred to in section 29.1”.

45. Section 28.5.1 of the said Act is amended

(1) by replacing the word “three” in the fourth line of the first paragraph by the word “five”;

(2) by replacing the word “three” in the sixth line of the third paragraph by the word “five”.

46. The said Act is amended by inserting, after section 29, the following section :

“29.1 Except in the case referred to in the second paragraph of section 29, the insurer shall deduct the amount to be deducted under section 29 from the lump sum benefit it pays to a person under a mandatory supplementary long-term salary insurance plan applicable to management staff in the public and parapublic sectors, within the scope of measures designed to protect the person’s salary following rehabilitation.”

47. The said Act is amended by inserting, after section 31, the following section :

“31.1 In the case referred to in section 29.1, the insurer shall pay to the Commission, at the same time as it sends the contributions of the teachers, an amount corresponding to the contribution it would have to pay as the employer.”

48. Section 40 of the said Act is repealed.

49. Section 72.1 of the said Act is amended by adding, at the end, the following paragraph:

“The teacher or former teacher and his spouse are also entitled to obtain such a statement, upon application to the Commission on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

50. Section 72.2 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

51. Section 55 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by adding, at the end of the third paragraph, the words “, but does not include the salary insurance referred to in section 69.0.1”.

52. Section 63.5 of the said Act is repealed.

53. The said Act is amended by inserting, after section 69, the following section:

“69.0.1 Except in the case referred to in the second paragraph of section 69, the insurer shall deduct the amount to be deducted under section 69 from the lump sum benefit it pays to an officer under a mandatory supplementary long-term salary insurance plan applicable to management staff in the public and parapublic sectors, within the scope of measures designed to protect the officer’s salary following rehabilitation.”

54. The said Act is amended by inserting, after section 72.1, the following section:

“72.2 In the case referred to in section 69.0.1, the insurer shall pay to the Commission, at the same time as it sends the contributions of the officers, an amount corresponding to the contribution it would have to pay as the employer.”

55. Section 99.9.1 of the said Act is amended

(1) by replacing the word “three” in the fourth line of the first paragraph by the word “five”;

(2) by replacing the word “three” in the sixth line of the third paragraph by the word “five”.

56. Section 108.1 of the said Act is amended by adding, at the end, the following paragraph:

“The officer or former officer and his spouse are also entitled to obtain such a statement, upon application to the Commission on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

57. Section 108.2 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

CONSEQUENTIAL, MISCELLANEOUS AND
TRANSITIONAL PROVISIONS

ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN
OF THE MEMBERS OF THE NATIONAL ASSEMBLY

58. Section 56 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1) is amended by adding, at the end, the following paragraph:

“The Member or former Member and his spouse are also entitled to obtain such a statement, upon an application made to the Office on the conditions and in the manner prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

59. Section 57 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

COURTS OF JUSTICE ACT

60. Section 246.16 of the Courts of Justice Act (R.S.Q., chapter T-16) is amended by adding, at the end, the following paragraph:

“The judge or former judge and his spouse are also entitled to obtain such a statement, upon application to the Commission on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters.”

61. Section 246.17 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The benefits shall be established and assessed on the date of institution of the proceedings or the date on which the spouses ceased to live together, as the case may be.”

62. The review committee set up under section 141 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, as it read on 14 December 1995, shall continue to hear applications filed under section 140 of the said Act until the date on which the first regulation is made pursuant to section 141 of the said Act, as replaced by section 13 of this Act.

Except where the parties to a dispute decide otherwise, the committee shall continue to have authority over the applications it has begun to hear but in respect of which it has yet to render a decision.

63. The years and parts of years of service in excess of 35 years of service that are credited on 31 December 1995, under the Government and Public Employees Retirement Plan, to an employee who ceases to participate in the plan after that date shall, notwithstanding the second paragraph of section 35 of the Act respecting the Government and Public Employees Retirement Plan, be taken into consideration in calculating the employee's pension.

64. Sections 18 to 21, 24 to 33, 36, 38 to 42, 45, 55 and 63 of this Act do not apply to employees who belong to a category or subcategory of employees determined by the Government according to the union or association representing them.

The Government may also determine, in respect of employees belonging to such a category or subcategory, the date on which the sections mentioned in the first paragraph begin to apply. The years

or parts of years of service in excess of 35 years of service that are credited to an employee under the Government and Public Employees Retirement Plan on the day preceding the date of the order shall, notwithstanding the second paragraph of section 35 of the Act respecting the Government and Public Employees Retirement Plan, be taken into consideration in calculating the employee's pension if the employee's contributions have been paid and have not been reimbursed.

Sections 19, 23, 24, 29, 33, 33.1, 35, 36, 37, 38, 51, 85.5.1, 86, 87, 134, 215.5.0.2, 215.5.1 and 221 of the said Act, together with Chapter I.0.2 of Title IV.1 of that Act, section 28.5.1 of the Act respecting the Teachers Pension Plan and section 99.9.1 of the Act respecting the Civil Service Superannuation Plan, as they read on 31 December 1995, shall continue to apply to employees who belong to a category or subcategory determined pursuant to the first paragraph until the date, if any, fixed under the second paragraph. The rate of contribution applicable to the employees who are members of the Government and Public Employees Retirement Plan by virtue of the Act respecting the Government and Public Employees Retirement Plan shall be fixed, for 1996, at 7.68% if they do not belong to a category or subcategory of employees determined pursuant to the second paragraph during that year, and the same rule shall apply for the two following years.

Any order made pursuant to the second paragraph may have effect from any date not prior to 1 January 1996.

65. The first regulation made pursuant to sections 24 and 221 of the Act respecting the Government and Public Employees Retirement Plan may, if it so provides, have effect from any date not prior to 1 January 1996.

66. The first regulations made after 31 December 1995 to amend the Regulation respecting the partition and assignment of benefits accrued under the Government and Public Employees Retirement Plan (Order in Council 351-91 dated 20 March 1991), the Regulation respecting the partition and assignment of benefits accrued under the Teachers Pension Plan (CT 176506 dated 19 March 1991) and the Regulation respecting the partition and assignment of benefits accrued under the pension plans provided for by the Act respecting the Civil Service Superannuation Plan (CT 176507 dated 19 March 1991) may, if they so provide, have effect from any date not prior to 1 January 1996 if they give effect to an amendment resulting from the provisions of this Act.

67. Notwithstanding any inconsistent provision of an order or regulation concerning the partition and assignment of benefits accrued under a pension plan administered by the Commission administrative des régimes de retraite et d'assurances, the Commission may issue to a member or ex-member of the plan, or to his spouse, a statement for the purposes of mediation conducted prior to proceedings in family matters until so authorized by such an order or regulation.

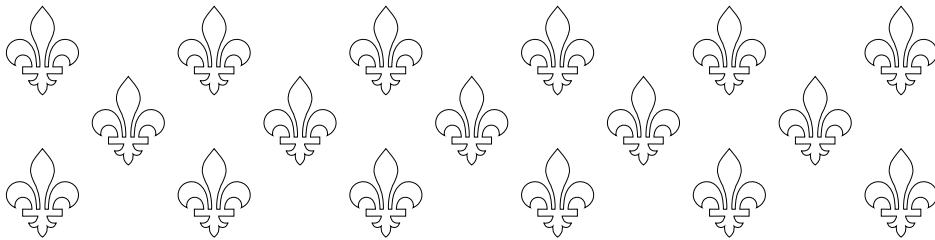
68. Sections 10, 48 and 52 apply with respect to the calculation of every pension payable after 14 December 1995.

69. Section 41 does not apply to persons who cease to participate in their pension plan before 1 January 1996.

70. Section 43 has effect from 1 July 1973.

71. Sections 6 and 7 have effect from 23 October 1995.

72. This Act comes into force on 15 December 1995, except sections 18 to 21, 24 to 33, 36, 38 to 42, 45, 55, 63, 65 and 69, which come into force on 1 January 1996.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 121
(1995, chapter 71)

**An Act to amend the constituting
Acts of the urban communities and
other legislative provisions**

**Introduced 6 December 1995
Passage in principle 11 December 1995
Passage 14 December 1995
Assented to 15 December 1995**

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill amends the constituting Acts of the urban communities principally to eliminate various ministerial controls and relax certain procedures, as has already been done in the case of municipalities governed by the Cities and Towns Act and the Municipal Code of Québec.

The bill also grants to the three Communities a general tariffing power for the purpose of financing the property, services and activities furnished or exercised by them. Moreover, it authorizes the Communities to make with the Government an agreement for the purpose of transferring to them, on an experimental basis, certain government responsibilities that may be decentralized.

The bill amends the rules respecting the awarding of contracts by the Communauté urbaine de l'Outaouais to harmonize them with the rules governing the other Communities.

It broadens the scope of the powers of the Communauté urbaine de Montréal in matters of water purification and clarifies certain expressions in the Act respecting the Communauté urbaine de Montréal.

Lastly, the bill enables the urban communities, the municipal and intermunicipal transit corporations, the Société de transport de la Ville de Laval and the Société de transport de la rive sud de Montréal to publish a call for public tenders relating to a construction contract involving an expenditure greater than \$100 000 by means of an electronic tendering system.

LEGISLATION AMENDED BY THIS BILL:

- Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1);
- Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2);
- Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3);
- Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70);
- Act respecting the Société de transport de la Ville de Laval (1984, chapter 42);
- Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32).

Bill 121

An Act to amend the constituting Acts of the urban communities and other legislative provisions

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Communauté urbaine de l'Outaouais (R.S.Q., chapter C-37.1) is amended by inserting, after section 36.0.2, the following section:

“36.0.3 The Council may, by the by-law adopted under section 36, prescribe the conditions under which the failure of a member of the Council or of a committee to attend a meeting or to fulfill his obligation to vote at a meeting entails a reduction in his remuneration or indemnity, and prescribe the rules for computing the reduction.”

2. Section 36.4 of the said Act is amended by striking out the first paragraph.

3. Section 37 of the said Act is repealed.

4. The said Act is amended by inserting, after section 77.1, the following sections:

“77.2 The Community may make an agreement with the Government under which certain responsibilities, defined in the agreement, that are assigned by an Act or regulation to the Government, to a Minister or to a government body, are transferred to the Community on an experimental basis.

“77.3 The agreement shall set out the conditions governing the exercise of the responsibility to which it applies, including the duration thereof, and, where applicable, provide for the renewal of the agreement and determine the rules relating to the financing required for its implementation.

“77.4 The Community may join any municipality or any other urban community for the purposes of an agreement with the Government under section 77.2.

“77.5 An agreement under section 77.2 shall prevail over any inconsistent provision of any general law or special Act or of any regulation thereunder.”

5. Section 82 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The secretary shall publish every month, in a newspaper circulated in the territory of the Community, a notice describing each property of a value greater than \$10 000 that was alienated by the Community during the preceding month otherwise than by auction or by public tenders. The notice shall mention the price of alienation and the identity of the purchaser.”

6. The said Act is amended by inserting, after section 82, the following sections:

“82.1 The following contracts must, where they involve an expenditure of more than \$20 000 for the Community, be awarded in accordance with section 82.2 or 83:

- (1) insurance contracts;
- (2) contracts for the performance of work;
- (3) contracts for the supply of materials or equipment, including a contract for the lease of equipment with an option to purchase;
- (4) contracts for the provision of services other than professional services.

However, the first paragraph does not apply to a contract

(1) whose object is the supply of materials or equipment or the provision of services for which a tariff is fixed or approved by the Government of Canada or Québec or by a minister or body thereof;

(2) whose object is the supply of materials or equipment or the provision of services entered into with a municipal body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1);

(3) whose purpose is to enable the Community to save energy, entered into for the provision of professional services as well as the performance of work or the supply of materials or equipment or the provision of non-professional services;

(4) whose object is the performance of work to remove, move or reconstruct mains or installations for waterworks, sewers, electricity, gas, steam, telecommunications, oil or other fluids and which is entered into with the owner of the mains or installations, with a municipal body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information or with a public utility for a price corresponding to the price usually charged by an undertaking generally performing such work;

(5) whose object is the supply of software or the performance of service or maintenance work on computer or telecommunication systems, entered into with an undertaking generally operating in the field, for a price usually charged by such an undertaking for such software or such work;

(6) whose object is the provision of services by a single supplier or by a supplier in a monopoly position in the field of communications, electricity or gas;

(7) whose object is the maintenance of specialized equipment which must be carried out by the manufacturer or his representative.

“82.2 Any contract involving an expenditure of less than \$100 000, from among the contracts to which the first paragraph of section 82.1 applies, may be awarded only after a call for tenders has been made, by way of a written invitation, to at least two insurers, contractors or suppliers, as the case may be.”

7. Section 83 of the said Act, amended by section 66 of chapter 34 of the statutes of 1995, is again amended

(1) by replacing the first, second and third paragraphs by the following paragraphs:

“83. Any contract involving an expenditure of \$100 000 or more, from among the contracts to which the first paragraph of section 82.1 applies, may be awarded only after a call for tenders has been made, by way of an advertisement published in a newspaper circulated in the territory of the Community.

In the case of a construction contract, the call for public tenders must be published either in a daily newspaper circulated mainly in Québec or by means of an electronic tendering system and in a newspaper circulated in the territory of the Community.”;

(2) by replacing the word “third” in the first line of the fourth paragraph by the word “second”;

(3) by replacing the word “third” in the fifth paragraph by the word “second”;

(4) by replacing the word “third” in the second line of the sixth paragraph by the word “second”;

(5) by replacing the seventh paragraph by the following paragraph:

“No tenders may be called for and no contract resulting therefrom be awarded except on the basis of a fixed price or on the basis of a unit price.”;

(6) by striking out the tenth paragraph.

8. Section 83.1 of the said Act is amended

(1) by replacing the figure “83” in the first line by the figure “82.1”;

(2) by inserting the words “or impair the operation of” after the word “damage” in the third line.

9. The said Act is amended by inserting, after section 83.1, the following sections:

“83.1.1 Notwithstanding section 82.1, the Community may, without being required to call for tenders, renew any insurance contract awarded following a call for tenders, provided that the total of the period covered by the original contract and the period covered by the renewal and, where applicable, by any previous renewal, does not exceed three years.

The premiums stipulated in the original contract may be modified for the period covered by any renewal referred to in the first paragraph.

“83.1.2 The Community may enter into a leasing contract in respect of movable property that must be acquired by tender pursuant to section 82.1, provided it discloses in the call for tenders that it has the option to enter into a leasing contract in respect of the property.

Where the Community elects to enter into a leasing contract, it must give a written notice thereof to the successful tenderer. Upon receipt of the notice, the tenderer must enter into a contract for the movable property with the lessor designated in the notice by the Community, on the conditions under which his tender was accepted.”

10. Section 83.5 of the said Act is amended by replacing the figure “83” in the third line by the figure “82.1”.

11. Section 83.7 of the said Act is amended

(1) by striking out the words “, with the exception of the last paragraph,” in the first line of the fourth paragraph;

(2) by replacing the amount “\$50 000” in the third line of the fourth paragraph by the amount “\$100 000”.

12. Section 126 of the said Act is amended

(1) by striking out subparagraph 3 of the first paragraph;

(2) by striking out the words “, including the payment of fees,” in the first line of subparagraph 5 of the first paragraph.

13. Section 131 of the said Act is amended by striking out the words “and fix the charges he must pay” in the second line of paragraph 3.

14. Section 131.1 of the said Act is amended

(1) by striking out the second paragraph;

(2) by striking out the words “or pursuant to the second paragraph of this section” in the first and second lines of the third paragraph.

15. The said Act is amended by inserting, after section 143.2, the following section:

“143.3 Subject to the regulation of the Government made under paragraph 8.2 of section 262 of the Act respecting municipal taxation (chapter F-2.1), the Community may, by by-law, provide that all or part of the property, services or activities of the Community shall be financed by means of a tariff involving a fixed amount, exigible on an *ad hoc* basis, in the form of a subscription or under terms similar to those of a subscription for the use of a property or service or in respect of a benefit derived from an activity.

Sections 244.3 to 244.6 and the first paragraph of section 244.8 of the Act respecting municipal taxation apply, adapted as required, to the tariff referred to in the first paragraph.”

16. Section 144 of the said Act is amended by striking out the third and fourth paragraphs.

17. Section 144.1 of the said Act is amended by striking out the words “, except that the by-law shall be transmitted within thirty days of its adoption” in the second and third lines.

18. The said Act is amended by inserting, after section 145, the following section:

“145.1 Part of the loan, not exceeding 5% of the amount of the expenditure authorized by the loan by-law in force, may be reserved for the repayment to the general fund of the Community of all or part of the sums expended, before the passage of the loan by-law, in connection with the object of the by-law.

That part of the loan must be specified in the by-law.”

19. Section 153.4 of the said Act is replaced by the following section:

“153.4 During the period extending from 1 December to 1 May, the Council shall appoint an auditor for the fiscal year beginning during that period. The Council may provide that the appointment is also valid for the following fiscal year or for the two following fiscal years.

If the auditor appointed for a fiscal year is not the auditor in office for the preceding fiscal year, the secretary of the Community shall inform the Minister of the name of the new auditor as soon as possible after his appointment.”

20. The said Act is amended by inserting, after section 169.0.3, the following section:

“169.0.3.1 The board of directors may, by the by-law adopted under section 169.0.1, prescribe the conditions under which the failure of a member of the board of directors to attend a meeting or to fulfill his obligation to vote at a meeting entails a reduction in his remuneration or indemnity, and determine the rules for computing the reduction.”

21. Section 193.2 of the said Act is amended

(1) by striking out the words “to the Minister of Municipal Affairs and” in the first and second lines of the first paragraph;

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

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE MONTRÉAL

22. Section 28 of the Act respecting the Communauté urbaine de Montréal (R.S.Q., chapter C-37.2) is amended

(1) by inserting the words “any loan for use or” after the word “purposes,” in the first line of paragraph *a*;

(2) by replacing paragraph *h* by the following paragraph:

“(*h*) enter into a contract of lease, of occupancy or of use of movable or immovable property for a period not exceeding one year, except in cases where the exercise of this power is expressly reserved to the Council;”;

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

“The executive committee may, by by-law, delegate to an officer or employee of the Community, on the conditions it determines, all or part of the powers provided for in the first paragraph.”

23. Section 29 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The official title of a department head or of the person responsible for an administrative unit designates his assistant or any other person authorized by the executive committee to replace him, when such assistant or person acts in his stead.”

24. Section 33 of the said Act is amended

(1) by inserting the words “, the secretary or the head of the police department” after the word “general” in the fifth line of the second paragraph;

(2) by striking out the fourth sentence of the second paragraph;

(3) by inserting the words “, the secretary or the head of the police department” after the word “general” in the first line of the third paragraph;

(4) by inserting the words “or to the person responsible for an administrative unit” after the word “department” in the second line of the third paragraph.

25. Section 33.1 of the said Act is amended by replacing the words “make contracts accordingly,” in the third line of the first paragraph by the words “enter into contracts”.

26. Section 35 of the said Act is amended by inserting the words “, except those entered into following a delegation authorized by any provision of this Act” after the word “Community” in the second line of the second paragraph.

27. The said Act is amended by inserting, after section 56, the following section:

“**56.1** The Council may, by the by-law adopted under any of sections 19, 56 or 101.6, prescribe the conditions under which the failure of a member of the Council, of the executive committee or of a committee to attend a meeting or sitting or to fulfill his obligation to vote at a meeting or sitting entails a reduction in his remuneration or indemnity, and prescribe the rules for computing the reduction.”

28. The said Act is amended by inserting, after section 114.2, the following sections:

“**114.3** The Community may make an agreement with the Government under which certain responsibilities, defined in the agreement, that are assigned by an Act or regulation to the Government, to a Minister or to a government body, are transferred to the Community on an experimental basis.

“**114.4** The agreement shall set out the conditions governing the exercise of the responsibility to which it applies, including the duration thereof, and, where applicable, provide for the renewal of

the agreement and determine the rules relating to the financing required for its implementation.

114.5 The Community may join any municipality or any other urban community for the purposes of an agreement with the Government under section 114.3.

114.6 An agreement under section 114.3 shall prevail over any inconsistent provision of a general law or special Act or of any regulation thereunder.”

29. Section 119 of the said Act is amended by replacing the second paragraph by the following paragraph :

“The secretary shall publish every month, in a newspaper circulated in the territory of the Community, a notice describing each property of a value greater than \$10 000 that was alienated by the Community during the preceding month otherwise than by auction or by public tenders. The notice shall mention the price of alienation and the identity of the purchaser.”

30. Section 120.0.3 of the said Act, amended by section 67 of chapter 34 of the statutes of 1995, is again amended by replacing the second paragraph by the following paragraph :

“In the case of a construction contract, the call for public tenders must be published either in a daily newspaper circulated mainly in Québec or by means of an electronic tendering system and in a newspaper circulated in the territory of the Community.”

31. Section 133 of the said Act is amended

(1) by replacing the words “according to the classes of substances emitted into the atmosphere” in the fourth and fifth lines of subparagraph 2 of the first paragraph by the words “on the basis of the classes of substances emitted into the atmosphere or any other criterion”;

(2) by striking out the words “, the fees to be paid by the applicant” in the third line of subparagraph 3 of the first paragraph.

32. Section 143 of the said Act is amended

(1) by inserting the words “or of work designed to generate cost savings in respect of the collecting system. In the latter case, however, the consent of the local municipality in whose territory the

work is carried out is required” after the word “municipality” in the fourth line of the first paragraph;

(2) by replacing the words “paragraph 5 of section 151.1” in the first line of the second paragraph by the words “any tariff established under section 222.1 to finance the property, services and activities relating to the reception of waste water or other substances”.

33. Section 144 of the said Act is amended by inserting the words “or acquired for the purpose of generating cost savings in respect of the collecting system. In the latter case, however, the acquisition may be only by agreement” after the word “municipality” in the fifth line.

34. Section 151.0.1 of the said Act is amended by striking out the words “, for remuneration,” in the first and second lines of the first paragraph.

35. Section 151.1 of the said Act is amended

(1) by striking out the words “, including the payment of costs,” in the third line of paragraph 4;

(2) by striking out paragraph 5.

36. Section 151.2.1 of the said Act is repealed.

37. Section 151.2.4 of the said Act is amended by replacing the words “accurate and sufficient results” in the fifth and sixth lines of the second paragraph by the words “results which it considers satisfactory”.

38. Section 151.2.6 of the said Act is replaced by the following section:

“**151.2.6** The Community may, by by-law, delegate to the executive committee or to a department head the powers conferred on it by sections 151.2.2 to 151.2.5.”

39. Section 151.2.8 of the said Act is amended by replacing the figure “151.2.1” in the third line of the first paragraph by the figure “151.2.2”.

40. Section 151.3 of the said Act is amended

(1) by striking out the words “or orders made under section 151.2.1” in the third line of the first paragraph;

(2) by striking out the words “or orders” in the second line of subparagraph 1 of the first paragraph;

(3) by striking out the words “or orders” in the first line of subparagraph 2 of the first paragraph;

(4) by striking out the words “or orders” in the fourth line of the second paragraph.

41. Section 151.5 of the said Act is amended by replacing the words “of an order made under section 151.2.1 or,” in the second line by the words “or of”.

42. Section 151.6 of the said Act is amended by striking out the words “of an order made under section 151.2.1,” in the third line.

43. Section 152.1 of the said Act is amended by striking out the words “fees and other” in the first line of subparagraph 2 of the second paragraph.

44. Section 158.1 of the said Act is amended by striking out the words “and the duties payable therefor” in the second line of paragraph *c*.

45. Section 158.1.1 of the said Act is amended

(1) by striking out the second paragraph;

(2) by striking out the words “or pursuant to the second paragraph of this section” in the first and second lines of the third paragraph.

46. Section 209 of the said Act is amended by replacing the figure “1½” in the first line of the fifth paragraph by the figure “1”.

47. Section 218 of the said Act is amended by inserting the words “or any other officer designated for such purpose by the executive committee” after the word “treasurer” in the first line of the second paragraph.

48. Section 222.1 of the said Act is amended

(1) by replacing the words “it furnishes or carries out in relation to the operation of the “9-1-1 centre” ” in the fourth and fifth lines of the first paragraph by the words “of the Community”;

(2) by inserting a comma after the word “amount” in the fifth line of the first paragraph;

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

“The Community may, by by-law, delegate to the executive committee the power mentioned in the first paragraph. The executive committee shall exercise by order the power so delegated to it.”

49. Section 223 of the said Act is amended

(1) by striking out the words “Minister of Municipal Affairs and the” in the first and second lines of the third paragraph;

(2) by striking out the third sentence of the third paragraph;

(3) by striking out the fourth paragraph.

50. The said Act is amended by inserting, after section 224, the following section:

“224.1 Part of the loan, not exceeding 5% of the amount of the expenditure authorized by the loan by-law in force, may be reserved for the repayment to the general fund of the Community of all or part of the sums expended, before the passage of the loan by-law, in connection with the object of the by-law.

That part of the loan must be specified in the by-law.”

51. Section 228 of the said Act is amended

(1) by striking out the words “the seal and” in the first line of the second paragraph;

(2) by striking out the words “seal and” in the third line of the second paragraph.

52. Section 232 of the said Act is amended by replacing the third paragraph by the following paragraph:

“The certificate of the Minister or of the authorized person, mentioned in section 12 of the Act respecting municipal debts and

loans (chapter D-7), may be affixed to the bonds issued by the Community under the facsimile of the signature of the Minister or of the authorized person. However, the presumption of validity provided for in that section applies only if the bonds also bear the handwritten signature of the chairman, the treasurer or a financial officer who is a mandatary of the Community.”

53. Section 234 of the said Act is replaced by the following section:

“234. During the period extending from 1 December to 1 May, the Council shall appoint an auditor for the fiscal year beginning during that period. The Council may provide that the appointment is also valid for the following fiscal year or for the two following fiscal years.

If the auditor appointed for a fiscal year is not the auditor in office for the preceding fiscal year, the secretary of the Community shall inform the Minister of Municipal Affairs of the name of the new auditor as soon as possible after his appointment.”

54. The said Act is amended by inserting, after section 264, the following section:

“264.1 The Council may, by the by-law adopted under section 264, prescribe the conditions under which the failure of a member of the board of directors to attend a meeting or to fulfill his obligation to vote at a meeting entails a reduction in his remuneration or expense allowance, and prescribe the rules for computing the reduction.”

55. Section 291.10 of the said Act is replaced by the following section:

“291.10 The corporation shall publish every month, in a newspaper circulated in its territory, a notice describing each property of a value greater than \$10 000 that was alienated by the corporation during the preceding month otherwise than by auction or by public tenders. The notice shall mention the price of alienation and the identity of the purchaser, and the corporation must send a copy thereof to the Minister of Transport.”

56. Section 291.34 of the said Act is amended

(1) by replacing the words “make contracts accordingly” in the second and third lines of the first paragraph by the words “enter into contracts”;

(2) by replacing the words “make contracts accordingly” in the third and fourth lines of the second paragraph by the words “enter into contracts”.

57. Section 306.2 of the said Act is amended by striking out the words “; for the purposes of these paragraphs, any mention of a date fixed by the Council under section 220.1 shall be interpreted as the corresponding date fixed by the corporation under section 306.3” in the fourth, fifth and sixth lines of the second paragraph.

58. Section 306.3 of the said Act is amended

(1) by replacing the first and second paragraphs by the following paragraph:

“306.3 The manner of determining the aliquot shares of the deficit of the corporation and the terms and conditions of payment of the aliquot shares by the municipalities whose territory is included in that of the corporation shall be prescribed in the by-law adopted by the Council under section 220.1.”;

(2) by replacing the words “provided for in subparagraph 6 of the second paragraph of this section” in the sixth and seventh lines of the fourth paragraph by the words “resulting from the deferred coming into force of all or part of its budget or from the successive use of provisional and final data in determining its fiscal potential”.

59. The said Act is amended by inserting, after section 306.14, the following section:

“306.14.1 Part of the loan, not exceeding 5% of the amount of the expenditure authorized by the loan by-law in force, may be reserved for the repayment to the general fund of the corporation of all or part of the sums expended, before the passage of the loan by-law, in connection with the object of the by-law.

That part of the loan must be specified in the by-law.”

60. Section 306.19 of the said Act is amended

(1) by striking out the words “the seal and” in the first line of the second paragraph;

(2) by striking out the words “seal and” in the fourth line of the second paragraph.

61. Section 306.31 of the said Act is amended

(1) by striking out the words “Minister of Municipal Affairs and to the” in the second line of the first paragraph;

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

62. Section 306.33 of the said Act is replaced by the following section:

“306.33 During the period extending from 1 December to 1 May, the corporation shall appoint an auditor for the fiscal year beginning during that period. The corporation may provide that the appointment is also valid for the following fiscal year or for the two following fiscal years.”

63. Section 306.35 of the said Act is replaced by the following section:

“306.35 If the auditor appointed for a fiscal year is not the auditor in office for the preceding fiscal year, the corporation shall inform the Minister of Municipal Affairs of the name of the new auditor as soon as possible after his appointment.”

ACT RESPECTING THE COMMUNAUTÉ URBAINE DE QUÉBEC

64. The Act respecting the Communauté urbaine de Québec (R.S.Q., chapter C-37.3) is amended by inserting, after section 86.1, the following sections:

“86.2 The Community may make an agreement with the Government under which certain responsibilities, defined in the agreement, that are assigned by an Act or regulation to the Government, to a Minister or to a government body, are transferred to the Community on an experimental basis.

“86.3 The agreement shall set out the conditions governing the exercise of the responsibility to which it applies, including the duration thereof, and, where applicable, provide for the renewal of the agreement and determine the rules relating to the financing required for its implementation.

“86.4 The Community may join any municipality or any other urban community for the purposes of an agreement with the Government under section 86.2.

“86.5 An agreement under section 86.2 shall prevail over any inconsistent provision of a general law or special Act or of any regulation thereunder.”

65. Section 91 of the said Act is amended by replacing the second paragraph by the following paragraph :

“The secretary shall publish every month, in a newspaper circulated in the territory of the Community, a notice describing each property of a value greater than \$10 000 that was alienated by the Community during the preceding month otherwise than by auction or by public tenders. The notice shall mention the price of alienation and the identity of the purchaser.”

66. Section 92.0.2 of the said Act, amended by section 68 of chapter 34 of the statutes of 1995, is again amended by replacing the second paragraph by the following paragraph :

“In the case of a construction contract, the call for public tenders must be published either in a daily newspaper circulated mainly in Québec or by means of an electronic tendering system and in a newspaper circulated in the territory of the Community.”

67. Section 136 of the said Act is amended

- (1) by striking out subparagraph *c* of the first paragraph;
- (2) by striking out the words “, including the payment of fees,” in the first line of subparagraph *d* of the first paragraph.

68. Section 136.1 of the said Act is amended

- (1) by striking out the words “, including the payment of costs,” in the third line of paragraph 4;
- (2) by striking out paragraph 5.

69. Section 136.3 of the said Act is repealed.

70. Section 136.6 of the said Act is amended by replacing the words “accurate and sufficient data” in the sixth line of the second paragraph by the words “results which it considers satisfactory”.

71. Section 136.10 of the said Act is amended by replacing the figure “136.3” in the third line of the first paragraph by the figure “136.4”.

72. Section 136.11 of the said Act is amended

(1) by striking out the words “or the orders made under section 136.3” in the third line of the first paragraph;

(2) by striking out the words “or orders” in the second line of subparagraph 1 of the first paragraph;

(3) by striking out the words “or orders” in the first line of subparagraph 2 of the first paragraph;

(4) by striking out the words “or orders” in the third and fourth lines of the second paragraph.

73. Section 136.13 of the said Act is amended by striking out the words “, or of an order made in accordance with section 136.3,” in the second and third lines.

74. Section 136.14 of the said Act is amended by striking out the words “, of an order made under section 136.3” in the third and fourth lines.

75. Section 138.4 of the said Act is amended by striking out the words “fee for and the other” in the first line of subparagraph 2 of the second paragraph.

76. Section 143.3 of the said Act is amended by striking out the words “and fix the charges he must pay” in the second line of paragraph 3.

77. Section 143.4 of the said Act is amended

(1) by striking out the second paragraph;

(2) by striking out the words “or pursuant to the second paragraph of this section” in the first and second lines of the third paragraph.

78. The said Act is amended by inserting, after section 157.2, the following section:

“157.3 Subject to the regulation of the Government made under paragraph 8.2 of section 262 of the Act respecting municipal taxation (chapter F-2.1), the Community may, by by-law, provide that all or part of the property, services or activities of the Community shall be financed by means of a tariff involving a fixed amount,

exigible on an *ad hoc* basis, in the form of a subscription or under terms similar to those of a subscription for the use of a property or service or in respect of a benefit derived from an activity.

Sections 244.3 to 244.6 and the first paragraph of section 244.8 of the Act respecting municipal taxation apply, adapted as required, to the tariff referred to in the first paragraph.

Notwithstanding section 68.4, the Community may, by by-law, delegate to the executive committee the power mentioned in the first paragraph.”

79. Section 158 of the said Act is amended

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

“The program of the capital expenditures of the Société shall be transmitted to the Minister of Transport not later than 31 October preceding the beginning of the first fiscal year in which it applies.”;

(2) by striking out the fourth paragraph.

80. The said Act is amended by inserting, after section 159, the following section:

“**159.1** Part of the loan, not exceeding 5% of the amount of the expenditure authorized by the loan by-law in force, may be reserved for the repayment to the general fund of the Community of all or part of the sums expended, before the passage of the loan by-law, in connection with the object of the by-law.

That part of the loan must be specified in the by-law.”

81. Section 166 of the said Act is amended by replacing the second paragraph by the following paragraph:

“The certificate of the Minister or of the authorized person, mentioned in section 12 of the Act respecting municipal debts and loans (chapter D-7), may be affixed to the bonds issued by the Community under the facsimile of the signature of the Minister or of the authorized person. However, the presumption of validity provided for in that section applies only if the bonds also bear the handwritten signature of the chairman, the treasurer or a financial officer who is a mandatary of the Community.”

82. Section 167.4 of the said Act is replaced by the following section:

“167.4 During the period extending from 1 December to 1 May, the Council shall appoint an auditor for the fiscal year beginning during that period. The Council may provide that the appointment is also valid for the following fiscal year or for the two following fiscal years.

If the auditor appointed for a fiscal year is not the auditor in office for the preceding fiscal year, the secretary of the Community shall inform the Minister of the name of the new auditor as soon as possible after his appointment.”

ACT RESPECTING MUNICIPAL AND INTERMUNICIPAL TRANSIT CORPORATIONS

83. Section 40 of the Act respecting municipal and intermunicipal transit corporations (R.S.Q., chapter C-70), amended by section 69 of chapter 34 of the statutes of 1995, is again amended by replacing the second paragraph by the following paragraph:

“In the case of a construction contract involving an expenditure of \$100,000 or more, the call for public tenders must be published either in a daily newspaper circulated mainly in Québec or by means of an electronic tendering system and in a newspaper circulated in the territory of the corporation.”

ACT RESPECTING THE SOCIÉTÉ DE TRANSPORT DE LA VILLE DE LAVAL

84. Section 70 of the Act respecting the Société de transport de la Ville de Laval (1984, chapter 42), amended by section 80 of chapter 34 of the statutes of 1995, is again amended by replacing the second paragraph by the following paragraph:

“In the case of a construction contract involving an expenditure of \$100 000 or more, the call for public tenders must be published either in a daily newspaper circulated mainly in Québec or by means of an electronic tendering system and in a newspaper circulated in the territory of the corporation.”

ACT RESPECTING THE SOCIÉTÉ DE TRANSPORT DE LA RIVE SUD DE MONTRÉAL

85. Section 91 of the Act respecting the Société de transport de la rive sud de Montréal (1985, chapter 32), amended by section 81 of chapter 34 of the statutes of 1995, is again amended by replacing the second paragraph by the following paragraph:

“In the case of a construction contract involving an expenditure of \$100 000 or more, the call for public tenders must be published either in a daily newspaper circulated mainly in Québec or by means of an electronic tendering system and in a newspaper circulated in the territory of the corporation.”

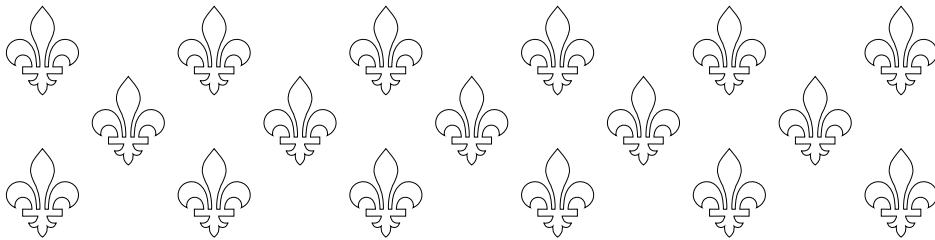
TRANSITIONAL AND FINAL PROVISIONS

86. Every by-law imposing a charge for the property, services or activities furnished or carried out by the Communauté urbaine de l’Outaouais, that was adopted under a provision struck out by this Act and in force on 14 December 1995, shall retain its effects until replaced by a by-law adopted under section 143.3 of the Act respecting the Communauté urbaine de l’Outaouais, enacted by section 15 of this Act.

87. Every by-law or order imposing a charge for the property, services or activities furnished or carried out by the Communauté urbaine de Montréal, that was adopted under a provision replaced or repealed by this Act and in force on 14 December 1995, shall retain its effects until replaced by a by-law or order adopted under section 222.1 of the Act respecting the Communauté urbaine de Montréal, amended by section 48 of this Act.

88. Every by-law or order imposing a charge for the property, services or activities furnished or carried out by the Communauté urbaine de Québec, that was adopted under a provision replaced or repealed by this Act and in force on 14 December 1995, shall retain its effects until replaced by a by-law adopted in accordance with section 157.3 of the Act respecting the Communauté urbaine de Québec, enacted by section 78 of this Act.

89. This Act comes into force on 15 December 1995.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 125
(1995, chapter 72)

Appropriation Act No. 5, 1995-96

Introduced 13 December 1995
Passage in principle 13 December 1995
Passage 13 December 1995
Assented to 15 December 1995

Québec Official Publisher
1995

EXPLANATORY NOTES

The object of this bill is to authorize the Government to pay out of the consolidated revenue fund a sum of \$180 164 700.00 being the appropriations to be voted for each of the programs of the departments and agency listed in the Schedule and representing the 1995-96 supplementary estimates No. 2.

The authorized sum appears in the supplementary estimates of expenses of Québec for the fiscal year 1995-96.

Bill 125

Appropriation Act No. 5, 1995-96

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The Government may take out of the consolidated revenue fund a sum not exceeding \$180 164 700.00 to defray a part of the expenses of Québec proposed in the supplementary estimates for the fiscal year 1995-96 as laid before the National Assembly, not otherwise provided for, being the amount of each of the estimates to be voted for various programs set forth in the Schedule to this Act.
- 2.** This Act comes into force on 15 December 1995.

SCHEDULE

CONSEIL EXÉCUTIF

PROGRAM 2

Support Services for the Prime Minister and the
Conseil exécutif8 164 700.00

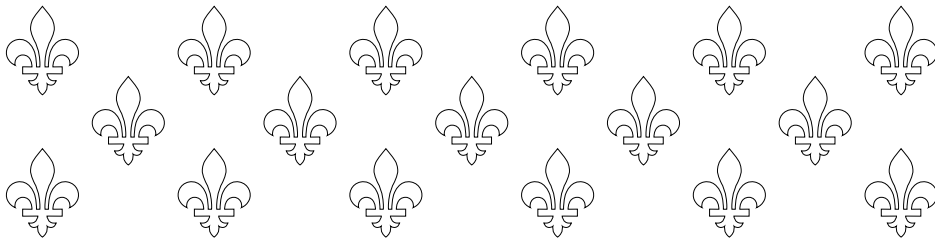
8 164 700.00

SÉCURITÉ DU REVENU ET CONDITION FÉMININE

PROGRAM 2

Income Security

172 000 000.00172 000 000.00180 164 700.00



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 134
(1995, chapter 73)

An Act to amend the Act respecting municipal taxation

Introduced 15 December 1995
Passage in principle 15 December 1995
Passage 15 December 1995
Assented to 15 December 1995

**Québec Official Publisher
1995**

EXPLANATORY NOTES

This bill proposes to amend the Act respecting municipal taxation to change, from the 1997 municipal fiscal year, the taxation rules applicable to operators of gas distribution systems. First, any conduit forming part of such a system and designed for pressures of 7 000 kilopascals or more will be entered on the real estate assessment roll and will therefore become taxable for municipal and school purposes, as will the accessories and site of the conduit. Secondly, the rate of the tax collected from the operator of a system by the Minister of Revenue, which applies to that portion of his taxable revenue that exceeds \$5 000 000, will be reduced from 5% to 4%.

The bill also proposes to amend the Act respecting municipal taxation to allow a local municipality and the owner of an immovable exempt from taxation, for instance an intermunicipal board that owns a water treatment work, to enter into an agreement under which the owner will pay to the municipality a compensation for municipal services benefitting the owner's immovable. The bill proposes to repeal the current requirement for such an agreement that the owner already owe a compensation imposed unilaterally by the municipality.

Lastly, the bill proposes to amend the Act respecting municipal taxation to change, from the 1997 municipal fiscal year, the taxation rules applying to cooperatives and non-profit bodies holding a home day care agency permit. First, the immovable of the holder of such a permit will become exempt from taxation but it may give rise to a compensation in lieu of taxes where it forms part of the social services system provided that the permit indicates that the immovable is the address of the agency and provided the immovable is used mainly for the exercise of functions appropriate to such an agency. Secondly, the exercise of such functions will cease to give rise to the payment of the business tax by the permit holder.

Bill 134

An Act to amend the Act respecting municipal taxation

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 66 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended

(1) by striking out the words “a conduit and its accessories, or to” in the first line of the third paragraph;

(2) by adding, at the end of the third paragraph, the words “*It does not apply, either, to a conduit and its accessories, except a conduit designed for pressures of 7 000 kilopascals or more.*”

2. Section 204 of the said Act, amended by section 75 of chapter 2 of the statutes of 1994, by section 23 of chapter 23 of the statutes of 1994 and by section 1 of chapter 7 of the statutes of 1995, is again amended by inserting, after subparagraph *c* of paragraph 14, the following subparagraph:

“(d) an immovable that belongs to a cooperative or a non-profit body holding a home day care agency permit issued under the Act respecting child day care, that is indicated in the permit as being the address of the agency and that is used mainly for the exercise of the functions appropriate to such an agency;”.

3. Section 204.0.1 of the said Act, amended by section 2 of chapter 7 of the statutes of 1995, is again amended by adding the words “and is exempt from real estate tax” after the word “permit” in the eighth line of the third paragraph.

4. Section 206 of the said Act is amended

(1) by replacing the words “to which section 205 applies and that is situated in its territory” in the first and second lines by the words “referred to in any of paragraphs 4, 5 or 10 to 12 of section 204 and situated in the territory of the local municipality”;

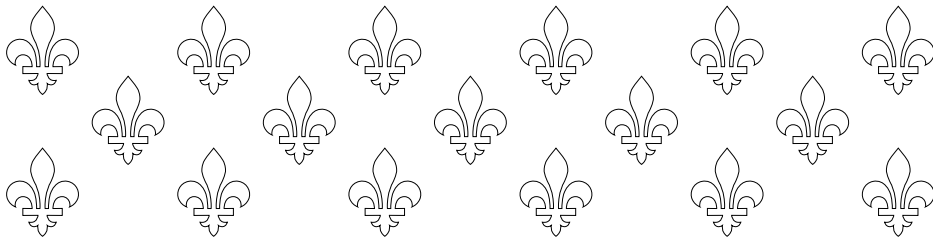
(2) by striking out the words “in addition to the compensation exigible under section 205,” in the fourth line.

5. Section 221 of the said Act is amended by replacing the percentage “5 %” in the second line of paragraph 1 by the percentage “4%”.

6. Section 236 of the said Act, amended by section 76 of chapter 2 of the statutes of 1994, by section 23 of chapter 23 of the statutes of 1994 and by section 3 of chapter 7 of the statutes of 1995, is again amended by replacing the words “or stop-over centre permit” in the second line of subparagraph *g* of paragraph 1 by the words “, stop-over centre permit or home day care agency permit”.

7. Sections 1, 2, 5 and 6 have effect for the purposes of every municipal fiscal year from the 1997 fiscal year.

8. This Act comes into force on 15 December 1995.



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FIFTH LEGISLATURE

Bill 247
(Private)

An Act respecting Ville de Gatineau

Introduced 11 December 1995
Passage in principle 15 December 1995
Passage 15 December 1995
Assented to 15 December 1995

**Québec Official Publisher
1995**

Bill 247
(Private)

An Act respecting Ville de Gatineau

WHEREAS it is in the interest of Ville de Gatineau that it be granted certain powers;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The city is authorized, after a public call for tenders and on the conditions it determines, to enter into any agreement with a view to the construction, establishment and financing of a recreation centre on the land described in the schedule.

2. For the purposes of this Act, sections 1 to 3 of the Municipal Works Act (R.S.Q., chapter T-14) and sections 573 and 573.1 of the Cities and Towns Act (R.S.Q., chapter C-19) do not apply.

However, any resolution of the council authorizing a convention relating to the recreation centre referred to in section 1 under which the city makes a financial commitment for a period exceeding five years must be approved by the persons qualified to vote in the city before the convention is submitted to the Minister of Municipal Affairs for approval.

3. This Act comes into force on 15 December 1995.

SCHEDULE

Four parcels of land situated in the territory of Ville de Gatineau and known as PART OF LOTS 13, 18, 19 AND 668 in the official plan and book of reference of the cadastre for the village of Pointe-Gatineau, registration division of Hull, and more specifically described as follows with reference to Plan 2767 prepared by land surveyor Jean-Yves Lemelin and dated 30 November 1995:

(1) PART OF LOT 13:

Starting at point "A", the said point being the southeast corner of lot 667.

From point "A", easterly, along a line one hundred sixteen and fifteen hundredths metres (116.15 m) in length on a bearing of 84 degrees 27 minutes 47 seconds to point "B"; from point "B", southeasterly, along a line fourteen and four hundredths metres (14.04 m) in length along an interior arc having a radius of eight and ninety-nine hundredths metres (8.99 m) to point "C"; from point "C", southerly, along a line one hundred eight and eighty-three hundredths metres (108.83 m) in length on a bearing of 173 degrees 55 minutes 44 seconds to point "D"; from point "D", westerly, along a line one hundred twenty-four and fifty-two hundredths metres (124.52 m) in length on a bearing of 261 degrees 17 minutes 22 seconds to point "E"; from point "E", northerly, along a line one hundred twenty-four and sixty-three hundredths metres (124.63 m) in length on a bearing of 353 degrees 37 minutes 24 seconds to point "A", the starting point.

The said parcel of land is bounded on the north, line "A-B", by lot 13-2 (street), being De La Gappe Boulevard, on the northeast and east, lines "B-C" and "C-D", by another part of lot 13 (De La Gappe and De La Cité Boulevards), on the south, line "D-E", by the part of lot 18 hereinafter described, on the west, line "E-A", by the part of lot 668 hereinafter described, and contains an area of fifteen thousand ninety-eight square metres (15 098.0 m²).

(2) PART OF LOT 18:

Starting at point "E", the said point being the northwest corner of lot 18.

From point "E", easterly, along a line one hundred twenty-four and fifty-two hundredths metres (124.52 m) in length on a bearing of 81 degrees 17 minutes 22 seconds to point "D"; from point "D",

southerly, along a line one hundred five and ninety-two hundredths metres (105.92 m) in length on a bearing of 173 degrees 55 minutes 44 seconds to point "F"; from point "F", westerly, along a line one hundred twenty-six and seventy-five hundredths metres (126.75 m) in length on a bearing of 251 degrees 20 minutes 52 seconds to point "G"; from point "G", northerly, along a line one hundred twenty-seven and eighty hundredths metres (127.80 m) in length on a bearing of 353 degrees 37 minutes 24 seconds to point "E", the starting point.

The said parcel of land is bounded on the north, line "E-D", by the part of lot 13 hereinbefore described, on the east, line "D-F", by another part of lot 18 (De La Cité Boulevard), on the south, line "F-G", by lot 30 (Canadian Pacific Railway), on the west, line "G-E", by part of lots 19 and 668 hereinafter described, and contains an area of fourteen thousand five hundred two square metres (14 502.0 m²).

(3) PART OF LOT 19:

Starting at point "H", the said point being the southeast corner of lot 668.

From point "H", southerly, along a line one hundred one and ninety-six hundredths metres (101.96 m) in length on a bearing of 173 degrees 37 minutes 24 seconds to point "G"; from point "G", westerly, along a line thirty and twenty-three hundredths metres (30.23 m) in length on a bearing of 251 degrees 19 minutes 46 seconds to point "I"; from point "I", northerly, along a line one hundred eight and eighty-two hundredths metres (108.82 m) in length on a bearing of 354 degrees 27 minutes 12 seconds to point "J"; from point "J", easterly, along a line twenty-seven and ninety-seven hundredths metres (27.97) in length on a bearing of 84 degrees 27 minutes 20 seconds to point "H", the starting point.

The said parcel of land is bounded on the north, line "J-H", by the part of lot 668 hereinafter described, on the east, line "H-G", by the part of lot 18 hereinbefore described, on the south, line "G-I", by lot 30 (Canadian Pacific Railway), on the west, line "I-J", by lot 839, and contains an area of three thousand twenty-seven and five tenths square metres (3 027.5 m²).

(4) PART OF LOT 668:

Starting at point "A", the said point being the northeast corner of lot 668.

From point "A", southerly, along a line one hundred fifty and forty-seven hundredths metres (150.47 m) in length on a bearing of 173 degrees 37 minutes 24 seconds to point "H"; from point "H", westerly, along a line twenty-seven and ninety-seven hundredths metres (27.97 m) in length on a bearing of 264 degrees 27 minutes 20 seconds to point "J"; from point "J", northerly, a line one hundred fifty and forty-six hundredths metres (150.46 m) in length on a bearing of 354 degrees 27 minutes 12 seconds to point "K"; from point "K", easterly, a line twenty-five and seventy-nine hundredths metres (25.79 m) in length on a bearing of 84 degrees 27 minutes 44 seconds to point "A", the starting point.

The said parcel of land is bounded on the north, line "K-A", by lot 667 (De La Gappe Boulevard), on the east, line "A-H", by the part of lots 13 and 18 hereinbefore described, on the south, line "H-J", by the part of lot 19 hereinbefore described, on the west, line "J-K", by lot 839, and contains an area of four thousand forty-three and six tenths square metres (4 043.6 m²).

Regulations and other acts

Gouvernement du Québec

O.C. 16-96, 10 January 1996

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-10)

Regulation

— Amendments

Regulation to amend the Regulation respecting the application of the Act respecting labour relations in the construction industry

WHEREAS under the second paragraph of paragraph *f* of section 1 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20), the word “construction” includes the installation, repair and maintenance of machinery and equipment, but solely in the cases determined by regulation;

WHEREAS under section 20 of the Act, the Government may by regulation determine the cases contemplated in the second paragraph of that paragraph *f*;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the text of the Regulation to amend the Regulation respecting the application of the Act respecting labour relations in the construction industry was published in Part 2 of the *Gazette officielle du Québec* of 26 July 1995 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS the Minister of Employment has examined the comments received and it is expedient to make the Regulation without amendments;

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

THAT the Regulation to amend the Regulation respecting the application of the Act respecting labour relations in the construction industry, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of the Act respecting labour relations in the construction industry

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20, s. 20)

1. The Regulation respecting the application of the Act respecting labour relations in the construction industry (R.R.Q., 1981, c. R-20, r. 1), amended by the Regulations made by Orders in Council 1688-82 dated 7 July 1982 (Suppl., p. 1140), 1259-84 dated 20 May 1984, 768-85 dated 17 April 1985, 1247-85 dated 19 June 1985 and by section 50 of Chapter 89 of the Statutes of 1986, is further amended by substituting the following for its title:

“Regulation respecting the application of the Act respecting labour relations, vocational training and manpower management in the construction industry”.

2. The Regulation is amended by inserting the following after section 1:

“**1.1** Notwithstanding the first paragraph of paragraph *b* of section 1, the installation, assembly, repair and maintenance of a private underground water collection system with regard to a building reserved exclusively for residential use, having no more than six storeys above ground when seen from its full frontal view, are not included in the word “construction”.”.

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

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Gouvernement du Québec

O.C. 21-96, 10 January 1996

An Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1)

Louise-Gosford Controlled Zone

Louise-Gosford Controlled Zone

WHEREAS the Louise-Gosford Controlled Zone was established in accordance with section 81.2 of the Wildlife Conservation Act (R.S.Q., c. C-61) by the Regulation respecting the Louise-Gosford Controlled Zone (R.R.Q., 1981, c. C-61, r. 127);

WHEREAS the Wildlife Conservation Act was replaced by the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1);

WHEREAS under section 186 of the Act respecting the conservation and development of wildlife, every provision of a regulation, order in council or order made by the Government under the Wildlife Conservation Act continues to be in force to the extent that it is consistent with this Act;

WHEREAS under section 184 of that Act, the provisions of the Wildlife Conservation Act are replaced by the corresponding provisions of the Act respecting the conservation and development of wildlife;

WHEREAS section 104 of that Act provides that the Government may, by order, establish controlled zones on land in the public domain for the development, harvesting and conservation of wildlife or a species of wildlife;

WHEREAS section 191.1 of that Act provides that the regulations made by the Government under section 104 of that Act before 1 January 1987 shall continue to be in force until they are replaced, amended or repealed by an order of the Government;

WHEREAS it is expedient to modify the territory of the Louise-Gosford Controlled Zone;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment and Wildlife:

THAT the technical description and the Schedule A of the Louise-Gosford Controlled Zone attached to this Order in Council be substituted for the technical description appearing in section 1 of the Regulation re-

specting the Louise-Gosford Controlled Zone (R.R.Q., 1981, c. C-61, r. 127) and for Schedule A to that Regulation;

THAT this Regulation come into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT
ET DE LA FAUNE
FRONTENAC LAND DIVISION

TECHNICAL DESCRIPTION LOUISE-GOSFORD CONTROLLED ZONE

A territory located in the municipalité régionale de comté de Frontenac, townships of Woburn, Ditchfield and Louise, covering a total area of 168.4 km² and whose perimeter is described as follows:

Louise Sector

Starting from a point located at the intersection of the Canada-United States border and the line dividing lots 25 and 26 of rang VIII of the Canton Ditchfield;

Thence, southeasterly, southerly and northwesterly, the Canada-United States border to the line dividing lots 25 and 26 of rang II of the Canton Louise;

Thence, northerly, the line dividing lots 25 and 26 of rang II to the line dividing ranges I and II;

Thence, easterly, the line dividing ranges I and II to the line dividing lots 30 and 31 of rang I;

Thence, northerly, the line dividing lots 30 and 31 of rang I to the eastern limit of the right-of-way of a forest road (12 m) so as to exclude it and located approximately 685 m from the line dividing ranges I and II of the Canton de Louise;

Thence, northwesterly and northeasterly, that right-of-way limit to its intersection with the northern limit of the right-of-way (12 m) of another road located to the south of the line dividing the townships of Louise and Ditchfield, an approximate distance of 15 metres;

Thence, in a general northwesterly direction, the northern limit of that right-of-way (12 m) so as to exclude it to a point located by the line dividing the townships of Louise and Ditchfield on lot 26 of rang I of the Canton de Louise;

Thence, westerly, that dividing line to the line dividing lots 22 and 23 of rang I;

Thence, northwesterly, a straight line to a point located on the line dividing lots 47 and 48 of rang V of the Canton de Ditchfield;

Thence, northerly, the line dividing ranges V and VI to the line dividing lots 41 and 42;

Thence, westerly, the line dividing lots 41 and 42 to a point located on the N.H.W.M. on the eastern shore of lac aux Araignées;

Thence, northerly, following that N.H.W.M. to a point located on the southern boundary of a private land with no cadastral reference;

Thence, easterly, following that private land boundary to a point located on the eastern limit of the right-of-way (12 m) of a road so as to exclude it;

Thence, in a general northwesterly direction, that right-of-way limit to a point located on the line dividing ranges V and VI of the Canton de Ditchfield on lot 32 of rang V;

Thence, northerly, that dividing line to the line dividing lots 31 and 32 of rang IV;

Thence, westerly, the line dividing lots 31 and 32 of rang IV to the western limit of the right-of-way (12 m) of a road so as to exclude it;

Thence, in a general northerly direction, that right-of-way limit to the line dividing lots 25 and 26 of rang IV;

Thence, easterly, the line dividing lots 25 and 26 of ranges IV, V, VI, VII and VIII to the starting point.

To be withdrawn from that territory, an area of land 200' x 200' located on lot 38 of rang V of the Canton de Ditchfield.

Area: 95.1 km²

Gosford Sector

Starting from a point located at the intersection of the line dividing lots 10 and 11 of rang IX of the Canton de Woburn and the Canada-United States border;

Thence, southerly and westerly, the Canada-United States border to the eastern limit of block B of the Canton de Woburn;

Thence, northerly, the eastern limit of a part of block B to Point 32 (Robert Rioux, l.s.) located at approximately 610 m from the northern limit of another part of block B;

Thence, northwesterly and westerly, the northeastern and the northern limits of a part of block B along a line surveyed by Robert Rioux, l.s., on 15 December 1992, and bearing number 212 of his minutes, whose azimuths and distances are:

32-34 315° 08'-858.55 m

34-15 270° 04'-773.43 m

the latter point being located on the western limit of the right-of-way of a road so as to include it;

Thence, in a general northeasterly and northwesterly direction, that right-of-way limit starting from Point 15 to Point 7 as shown on a map prepared by Robert Rioux, l.s., on 15 December 1992, and bearing number 211 of his minutes;

Thence, following an azimuth of 344° 43', a straight line to the N.H.W.M. located on the right bank of rivière Arnold so as to exclude it;

Thence, in a general northwesterly and northeasterly direction, that N.H.W.M. to Point 6 as shown on the map prepared by Robert Rioux, l.s., on 15 December 1992, and bearing number 210 of his minutes;

Thence, northeasterly and norwesterly, following a line surveyed by Robert Rioux, l.s., on 15 December 1992, and bearing number 212 of his minutes;

57° 42'-17.46 m

32° 51'-86.24 m

13° 28'-61.43 m

354° 04'-76.97 m

335° 08'-169.42 m

335.08°-4.23 m

the latter point being located on the N.H.W.M. on the right bank of rivière Arnold (Point 600);

Thence, azimuth 335° 08', a straight line crossing rivière Arnold (on the N.H.W.M. on the left bank);

Thence, in a general northeasterly direction, the N.H.W.M. on the left bank of rivière Arnold so as to include it, to a point located on the line dividing lots 22 and 23 of rang V of the Canton de Woburn;

Thence, westerly, that dividing line to the eastern limit of the right-of-way of a road so as to exclude it;

Thence, northwesterly, that right-of-way limit to the line dividing lots 20 and 21 of rang V of the Canton de Woburn;

Thence, easterly, that dividing line to the N.H.W.M. on the left bank of rivière Arnold;

Thence, northeasterly, that N.H.W.M. to a point located on the N.H.W.M. on the right bank of ruisseau Morin so as to include it;

Thence, southeasterly, that N.H.W.M. to the line dividing lots 20 and 21 of rang VIII of the Canton de Woburn;

Thence, easterly, the line dividing lots 20 and 21 of rang VIII to the line dividing ranges VIII and IX;

Thence, northerly, the line dividing ranges VIII and IX to the line dividing lots 10 and 11 of rang IX;

Thence, easterly, the line dividing lots 10 and 11 of rang IX to the starting point.

Area: 73.3 km²

The whole as shown on map P-1047, to a scale of 1:40 000, a reduced copy of which is attached hereto as an indication.

The original of this document is kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune.

Prepared by: JACQUES PELCHAT,
Land Surveyor

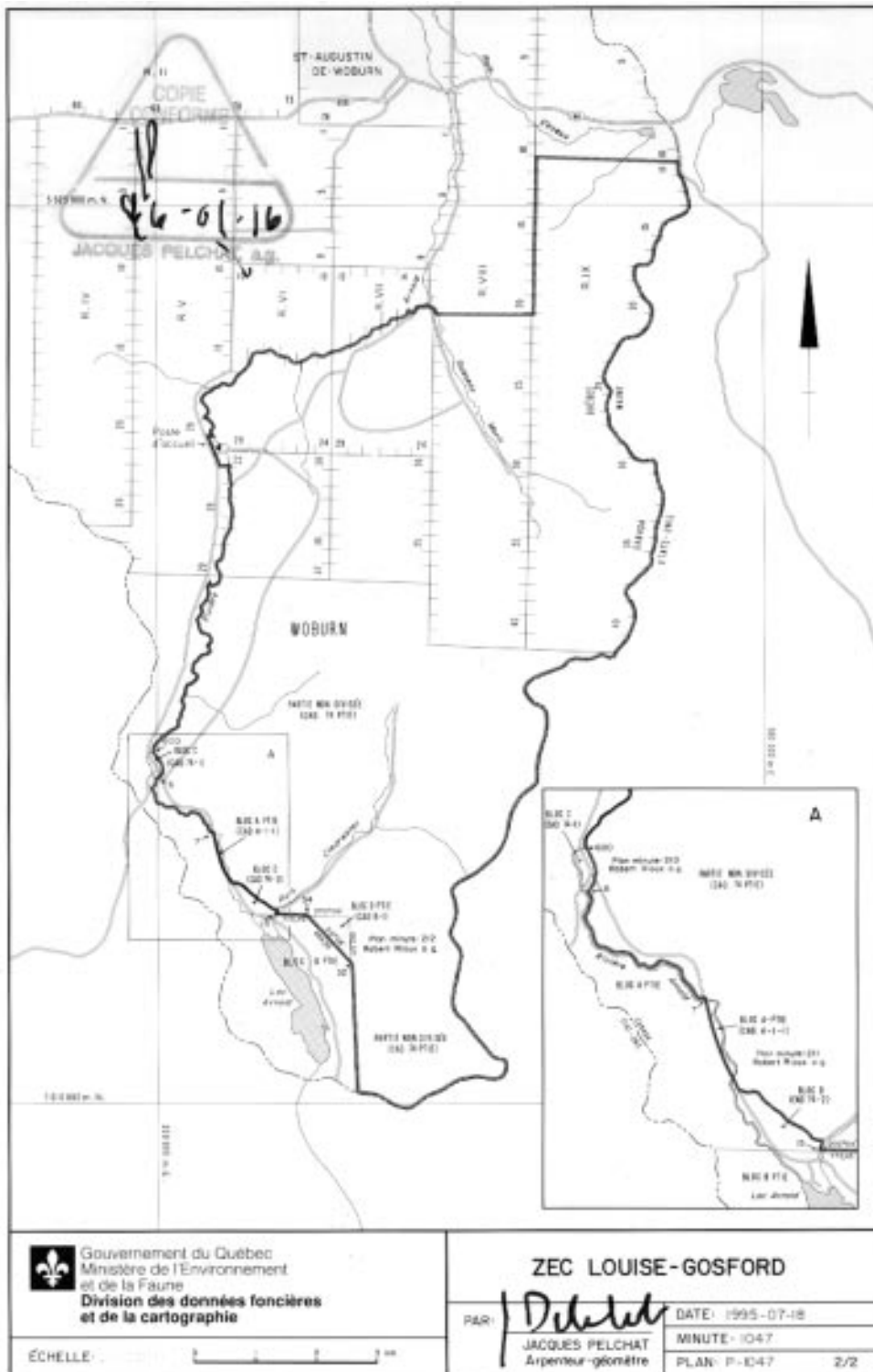
Québec, 18 July 1995

SCHEDULE A




 Gouvernement du Québec
 Ministère de l'Environnement
 et de la Faune
 Division des données foncières
 et de la cartographie

ZEC LOUISE-GOSFORD
 DATE: 1995-07-18
 MINUTE: 1047
 PLAN: P-1047 1/2
 Art Synthèse Inc.



Gouvernement du Québec

O.C. 22-96, 10 January 1996

An Act respecting the conservation
and development of wildlife
(R.S.Q., c. C-61.1)

**Bras-Coupé-Désert and Rivière-Saint-Jean-
du Saguenay controlled zones**

— **Amendment**

Bras-Coupé-Désert and Rivière-Saint-Jean-du-Saguenay
controlled zones

WHEREAS section 104 of the Act respecting the
conservation and development of wildlife (R.S.Q.,
c. C-61.1) provides that the Government may, by order,
establish controlled zones on land in the public domain
for the development, harvesting and conservation of
wildlife or a species of wildlife;

WHEREAS pursuant to section 104 of that Act, the
Bras-Coupé-Désert and Rivière-Saint-Jean-du-Saguenay
controlled zones were established for the development,
harvesting and conservation of wildlife or a species of
wildlife respectively by Orders in Council 568-87 dated
8 April 1987 and 1133-94 dated 20 July 1994;

WHEREAS it is expedient to modify the territories of
the Bras-Coupé-Désert and Rivière-Saint-Jean-du-
Saguenay controlled zones;

IT IS ORDERED, therefore, upon the recommendation
of the Minister of the Environment and Wildlife:

THAT Order in Council 568-87 dated 8 April 1987
establishing the Bras-Coupé-Désert Controlled Zone be
amended, in the French text, by substituting Schedule 3
of the Bras-Coupé-Désert Controlled Zone for Schedule
3 and by adding the English text of that Schedule at-
tached to this Order in Council;

THAT Order in Council 1133-94 dated 20 July 1994
establishing the Rivière-Saint-Jean-du-Saguenay Con-
trolled Zone be amended, in the French text, by substi-
tuting Schedule 1 of the Rivière-Saint-Jean-du-Saguenay
Controlled Zone for Schedule 1 and by adding the En-
glish text of that Schedule attached to this Order in
Council;

THAT this Regulation come into force on the date of
its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

SCHEDULE 3

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT
ET DE LA FAUNE
LAND DIVISIONS OF GATINEAU AND PONTIAC

TECHNICAL DESCRIPTION
BRAS-COUPÉ-DÉSERT CONTROLLED ZONE

A territory located in the municipalité régionale de
comté de La Vallée-de-la-Gatineau, townships of
Hainaut, Orléanais, Limousin, Lorraine, Picardie, Maine,
Isle-de-France, Angoumois, Égan, Lytton, Béliveau,
Mitchell and Church covering a total area of 1 234.5 km²
and whose perimeter is described as follows:

Point 1

That point is located on the left bank of rivière de
l'Aigle at the meeting with the left bank of the effluent
of lac Harding, point whose coordinates are:
5 143 075 mN and 414 900 mE;

Segment 1-2

From that Point 1, southwesterly, the left bank of
rivière de l'Aigle so as to exclude it to a point whose
coordinates are:
5 128 300 mN and 403 000 mE;

Thence, northwesterly, a straight line to the meeting
with the northwestern corner of the Canton de Béliveau;

Thence, westerly, the southern limit of the Canton
d'Angoumois to Point 2 located on the left bank of the
tributary of lac Inman, point whose coordinates are:
5 141 500 mN and 395 200mE;

Segment 2-3

From that Point 2, northwesterly and northeasterly,
the left bank of the tributary of lac Inman so as include
it; the shore of lac Inman so as to exclude it; the left
bank of the effluent of lac Inman so as to include it, up to
the meeting with the northeastern limit of the right-of-
way of the road leading to lac David, point whose coordi-
nates are:
5 144 800 mN and 392 550 mE;

Thence, northwesterly, that right-of-way limit (12 m)
and its extension to the meeting with the eastern shore of
lac David;

Thence, northeasterly and northwesterly, the shore of
that lake so as to exclude it to the meeting with the left

bank of a tributary located at the northern extremity of lac David;

Thence, northeasterly, the bank of that tributary to the meeting with the southwestern limit of the right-of-way (12 m) of route 12, point whose coordinates are:
5 150 500 mN and 390 175 mE;

Thence, northwesterly and northeasterly, that right-of-way limit and that of the right-of-way (12 m) of route 13 A to Point 3 located on the southern limit of the right-of-way of route 13, point whose coordinates are:
5 166 800 mN and 383 550 mE;

Segment 3-4

From that Point 3, northwesterly, that right-of-way limit to a point whose coordinates are:
5 173 450 mN and 370 400 mE;

Thence, northeasterly, a straight line to a point located 60 m from the left bank of the tributary of lac Pelletier, point whose coordinates are:
5 173 525 mN and 370 450 mE;

Thence, northwesterly and northeasterly, a line parallel to and 60 m from a chain of streams and lakes to a point whose coordinates are:
5 175 350 mN and 369 800 mE;

Thence, northeasterly, a broken line crossing the following points:
5 175 650 mN and 370 000 mE;
5 178 550 mN and 370 000 mE;
5 178 450 mN and 376 500 mE;
5 179 150 mN and 377 000 mE;
5 182 150 mN and 378 700 mE;
the latter point being located on the northern limit of the right-of-way (12 m) of a forest road running to the north of lac Altud;

Thence, northwesterly and northeasterly, that right-of-way limit to the southern limit of the right-of-way (12 m) of a forest road running to the south of lac Gill;

Thence, southwesterly and northwesterly, that right-of-way limit to a point located 60 m from the left bank of a tributary of that lake, point whose coordinates are:
5 183 350 mN and 376 950 mE;

Thence, northeasterly, a line parallel to and 60 m from the bank of a chain of streams and lakes, including lac Gill, so as to include them up to a point whose coordinates are:
5 184 600 mN and 379 400 mE;

Thence, northeasterly, a straight line to the meeting with the western limit of the right-of-way (12 m) of the secondary road leading to lac Putnam, point whose coordinates are:
5 184 750 mN and 380 360 mE;

Thence, southeasterly, that right-of-way limit and the southwestern limit of the right-of-way (12 m) of secondary road No. 14 to the meeting with the right bank of ruisseau Fraser, point whose coordinates are:
5 182 425 mN 384 075 mE;

Thence, southeasterly, following successively, so as to exclude them, the right bank of that stream, the shore of lac Savary and petit lac Savary, the bank of the effluent of lac Savary, the shore of lac Tomasine, rivière Tomasine, du Pont lakes, up to Point 4 located on the southern limit of the right-of-way (15 m) of road No. 10, point whose coordinates are:
5 169 450 mN and 402 400 mE;

Segment 4-5

From that Point 4, northeasterly, that limit, the southern limit of the right-of-way (10 m) of former chemin Tomasine, so as to exclude them, and the southern limit of the right-of-way (12 m) of the forest road running along the northern boundary of the Canton de Lytton to the meeting with the right bank of ruisseau Quinn;

Thence, southwesterly, the bank of that stream and the bank of rivière Désert so as to exclude them to a point located in the extension of an effluent, a point whose coordinates are:
5 170 800 mN and 416 050 mE;

Thence, southwesterly, that extension and the bank of that effluent so as to include it, up to a point whose coordinates are:
5 169 950 mN and 415 550 mE;

Thence, northwesterly and southerly, a broken line crossing the following points:
5 170 475 mN and 414 500 mE;
5 167 700 mN and 414 500 mE;
the latter point being located on the northern shore of lac Lytton;

Thence, southeasterly, the shore of lac Lytton so as to include it, up to Point 5 located on the western limit of rang VIII of the Canton de Lytton, point whose coordinates are:
5 164 650 mN and 415 350 mE;

Is comprised in that part of the territory, the part of the roadbed of the forest road running along the northern

limit of the Canton de Lytton, comprised between the southwestern limit of the right-of-way of route 117 and the right bank of ruisseau Quinn;

Segment 5-1

From that Point 5, southerly, the western boundary of the said rang VIII, skirting the lakes met there so as to include them, to the meeting with the southern limit of the Canton de Lytton;

Thence, westerly, the southern limit of the Canton de Lytton, the shore of lac Étroit so as to include it, to the meeting with the eastern limit of rang VIII of the Canton d'Égan;

Thence, southerly, the eastern limit of that range to the line dividing lots 72 and 73 of rang VIII of that township;

Thence, southwesterly, a straight line to a point located on the southeastern shore of lac Bon à Rien and on the eastern limit of the Canton d'Angoumois; southerly, the eastern limit of that township to the meeting with the left bank of the effluent of lac Harding, skirting the shore of that lake so as to include it;

Thence, southeasterly, the bank of the effluent of lac Harding so as to include it to the starting point.

Note: In this technical description, the designation "bank" or "shore" of a watercourse and/or of a body of water, means the outer limit of the bank or shore, that is to say the normal high-water mark.

The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada. (N.A.D. 1927, zone 18).

The whole as shown on map P-9047, to a scale of 1:150 000, a reduced copy of which is attached hereto as an indication.

The original of this document is kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune.

Maps: 31 K/7, 31 K/8, 31 K/9, 31 K/10, 31 K/15, 31 K/16

Prepared by: HENRI MORNEAU,
Land Surveyor

Québec, 11 April 1995

Toponymy reviewed by the Commission de toponymie in October 1994.




 Gouvernement du Québec
 Ministère de l'Environnement
 et de la Faune
 Division des données foncières
 et de la cartographie

ÉCHELLE : 0 2 4 6 8 10 12 km

ZEC BRAS-COUPÉ-DÉSERT

| | |
|-------------------------------------|-----------------|
| PAR: <i>Henri Morneau</i> | DATE: 925-D4-11 |
| HENRI MORNEAU Arpenteur-géomètre | PLAN: P-9047 |
| | MINUTE: 9047 |

SCHEDULE 1

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT
ET DE LA FAUNE
CHICOUTIMI LAND DIVISION

TECHNICAL DESCRIPTION
RIVIÈRE-SAINT-JEAN-DU-SAGUENAY
CONTROLLED ZONE

A part of the bed of rivière Saint-Jean located in the Municipalité régionale de comté du Fjord du Saguenay, cadastre of the Canton de Saint-Jean, having a length of 11.6 km and described as follows:

Canton de Saint-Jean**Rang Réserve du Village de Saint-Jean**

The southeastern bed of rivière Saint-Jean located on the following lots: G-1 et 13.

The half-width of the bed of rivière Saint-Jean and of the northwestern bed of that river facing the following lots: G-1 et 13.

Rang I The half-width of the bed of rivière Saint-Jean facing the following lots: 11, 12A, 13, 14, 15, 16, 17A, 17C, 20, 22, 25, 26, 27, 28, 33A, 33B, 33C, 33D et 34.

Rang II The southeastern bed of rivière Saint-Jean located on lot 9A. The half-width of the bed of rivière Saint-Jean facing the following lots: 9A the northwestern bed, 11, 12, 13, 14, 15, 16, 18A, 19A, 24, 25, 26A, 26B, 29B and 30B.

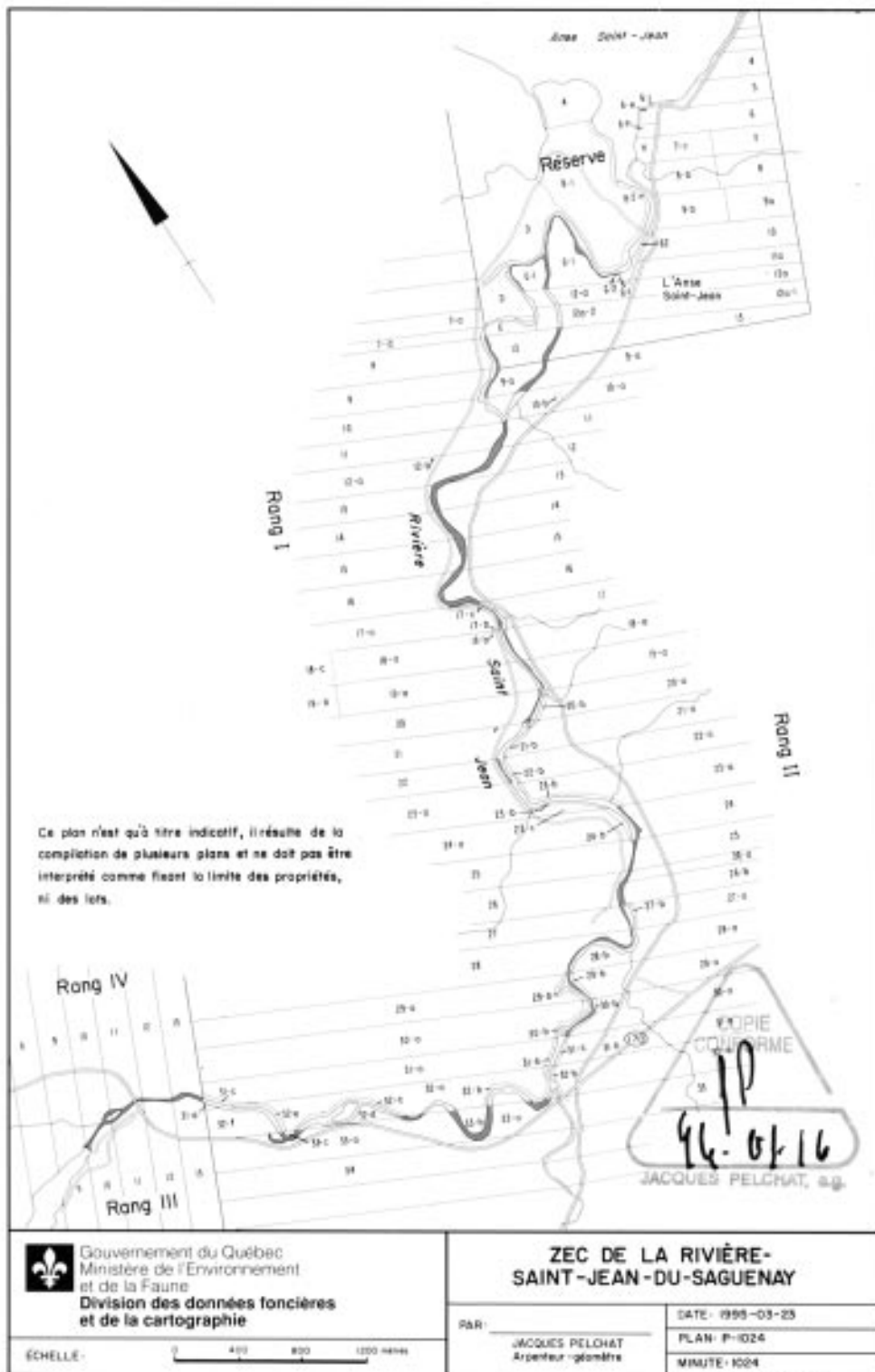
Rang III The half-width of the bed of rivière Saint-Jean facing the following lots: 10, 11, 12 and 13.

Rang IV The half-width of the bed of rivière Saint-Jean facing the following lots: part of 9 starting from the dam (Hydro-Québec), 10, 11, 12 and 13.

The original of that document is kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune.

Prepared by: JACQUES PELCHAT,
Land Surveyor

Québec, 23 March 1995



Gouvernement du Québec

O.C. 24-96, 10 January 1996

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

**Ashuapmushuan Wildlife Sanctuary
— Amendments**

Amendment to the Ashuapmushuan Wildlife Sanctuary Regulation

WHEREAS the Ashuapmushuan Wildlife Sanctuary was established by the Ashuapmushuan Wildlife Sanctuary Regulation, made by Order in Council 1311-85 dated 26 June 1985;

WHEREAS under the first paragraph of section 111 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), the Government may, by order, establish wildlife sanctuaries on lands in the public domain and dedicate them to the conservation, development and utilization of wildlife;

WHEREAS under section 191.1 of that Act, regulations made by the Government under sections 85, 104, 111 and 122 of this Act before 1 January 1987 shall continue to be in force until they are replaced, amended or repealed by an order of the Government;

WHEREAS the territory of the Ashuapmushuan Wildlife Sanctuary is described in Schedule 1 to the Ashuapmushuan Wildlife Sanctuary Regulation and its map appears in Schedule 2 to the Regulation;

WHEREAS it is expedient to alter the territory of the Ashuapmushuan Wildlife Sanctuary and its map;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment and Wildlife:

THAT the Ashuapmushuan Wildlife Sanctuary Regulation be amended by substituting Schedules I and II attached to this Order in Council for Schedules 1 and 2;

THAT this Order in Council come into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

SCHEDULE I

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE
LAC-SAINT-JEAN-OUEST LAND DIVISION

**TECHNICAL DESCRIPTION
ASHUAPMUSHUAN WILDLIFE SANCTUARY**

A territory located in the regional county municipalities of Maria-Chapdeleine and Le Domaine-du-Roy, cadastre of the townships of Dufferin, De Lamarre, Quesnel, Paquet, Bibaud, De Cazes, Avaugour, Argenson, Béland, Ailleboust, Chomedey, Damville, Louvigny, Bochart, Mornay, Lorne, Denault, d'Esglis, Mance, Charron, Ducharme, Mignault, Cramahé, Châteaufort, Marquette, Cazeneuve, Théberge, Aigremont, and in an unorganized territory, having an area of 4 482 km², and whose perimeter is described as follows:

Starting from a point located on the line dividing the townships of Quesnel and Dufferin at the meeting with the right bank of rivière Ashuapmushuan;

Thence, northwesterly, along that bank to the foot of chute de la Chaudière located near lac du Liset in the canton de Chomedey;

Thence, easterly, a straight line along the foot of the fall and its extension to a point located 200 m from the left bank of rivière Ashuapmushuan;

Thence, northwesterly then southwesterly, a line parallel to the bank up to the meeting with the southwest limit of the right-of-way of a power line (735 kv), at a point located in the canton de Denault near the mouth of rivière La Loche;

Thence, northwesterly, the said limit skirting the lakes met there to the northeast along a line parallel to and 200 metres from their shore, to the intersection with a line parallel to and 200 metres passing west of the right bank of rivière Boisvert;

Thence, in a general southerly then southeasterly direction, that line parallel to the bank of the following watercourses so as to include them: rivière Boisvert, lac Charron, the effluent of lac Charron, lac La Blanche, lac Jourdain, lac Nicabau, lac Ducharme, the tributary of lac Ducharme, rivière Normandin, lac Coincé, rivière Marquette, lac Marquette, the effluent of lac Matié, lac Matié, the effluent of lac Calmar, lac Calmar, the effluent of lac Sol to the meeting with the northern limit of Block A of the canton de Marquette;

Thence, in a general northeasterly direction, the said limit of Block A and the northern limit of Blocks A and B of the canton de Cazes;

Thence, southerly, easterly then southerly, the eastern, northern then eastern limit of Block B of the said township to the meeting with the southern limit of the canton de De Cazes;

Thence, easterly, the southern limit of the townships of De Cazes and Bibaud to a point whose SCOPQ coordinates are:

5 403 180 m N and 312 735 m E;

skirting lac Batté to the north along a line parallel to and 200 metres from the shore;

Thence, southerly, 46°44' easterly to a point whose coordinates are:

5 393 370 m N and 323 160 m E;

skirting, along a line parallel to and 200 metres from them, the shore of the first lake that it meets and lac des Bonbons to the south, and skirting, along a line parallel to and 200 metres from it, the shore of lac Briand to the east;

Thence, northerly, a straight line to a point whose coordinates are:

5 395 020 m N and 323 200 m E;

Thence, a straight line to the meeting with a line parallel to and 200 metres from the southern limit of the right-of-way of a forest road passing south of lakes Mara and Jamin, at a point whose coordinates are:

5 393 050 m N and 334 390 m E;

skirting an unnamed lake and lac Arel to the south along a line parallel to and 200 metres from their shore;

Thence, northeasterly, that parallel line to the meeting with a line parallel to and 200 metres from it located south of the right bank of rivière aux Trembles, at a point whose coordinates are:

5 400 210 m N and 346 830 m E;

Thence easterly, northeasterly then southeasterly, that line parallel to the right bank of rivière aux Trembles, to the east shore of lac à la Truite, to the right bank of rivière Pémonca to its meeting with a straight line along the foot of the fall located on that river on lot 50 of range VI of the canton de Dufferin;

Thence, westerly, along that straight line to its meeting with the left bank of rivière Pémonca;

Thence, northerly then southeasterly, that bank to the meeting with the southeastern limit of range V of the canton de Dufferin;

Thence, northeasterly, the southeastern limit of lot 49 of ranges V and IV of the said township;

Thence, northwesterly, the northeastern limit of range IV, skirting lac Dufferin so as to include it while following a line parallel to and 200 metres from its shore, to the line dividing the townships of Quesnel and Dufferin; northeasterly, the latter line to the starting point.

To be withdrawn from that territory, the bed of rivière du Cran, from its mouth in rivière Ashapmushuan to the foot of the fall located at a point whose coordinates are:

5 411 180 m N and 351 220 m E;

The SCOPQ coordinates mentioned above were traced graphically from maps to a scale of 1:20 000 published by the Ministère des Ressources naturelles du Québec (N.A.D. 1927, Zone 8).

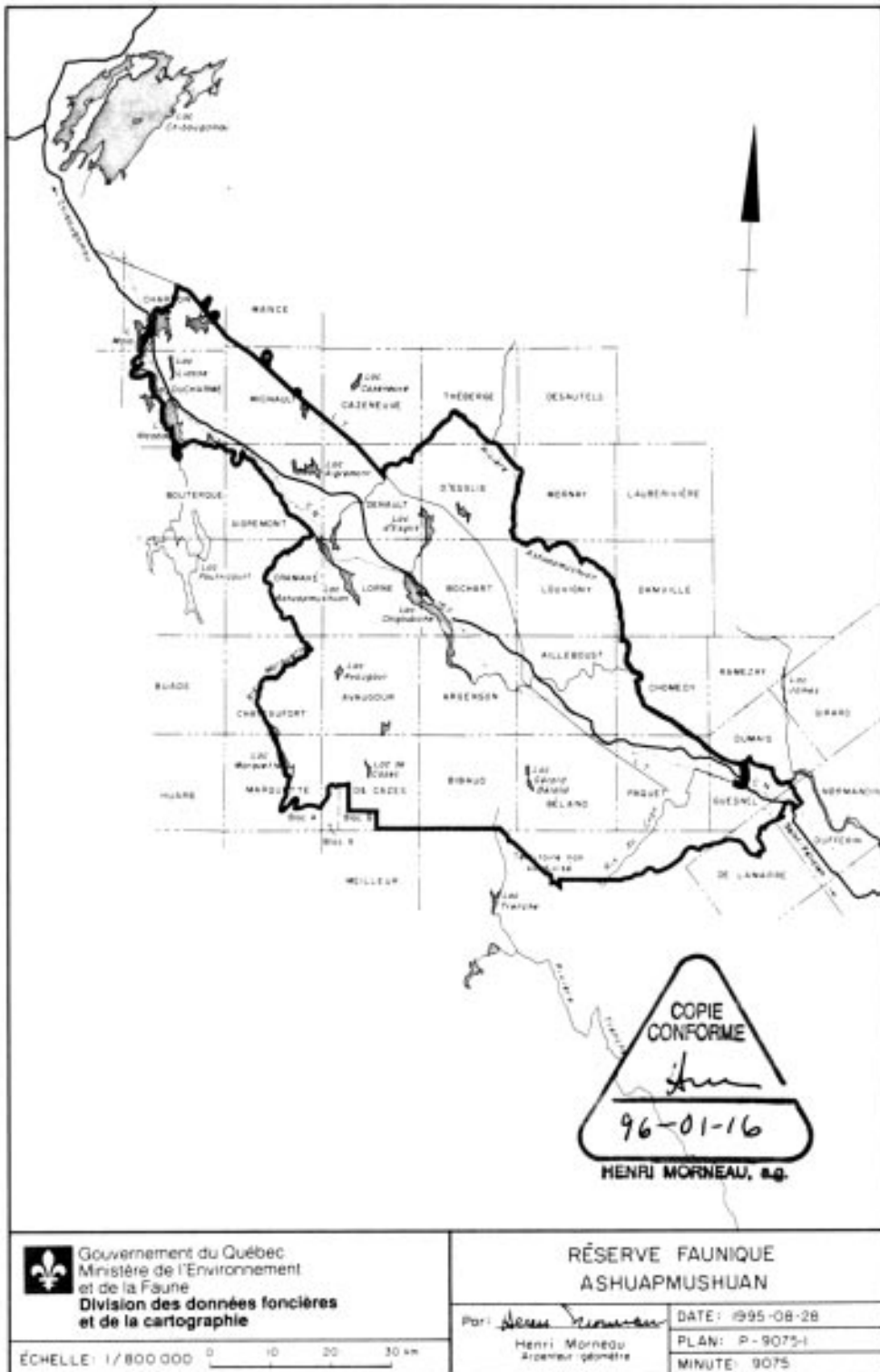
The whole as shown on Map P-9075 to a scale of 1:125 000 a reduced copy of which, bearing number P-9075-1, is attached hereto for reference purposes.

The original of this document is kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune.


Prepared by: HENRI MORNEAU,
Land Surveyor

Québec, 28 August 1995

SCHEDULE II



9553

 Gouvernement du Québec
Ministère de l'Environnement
et de la Faune
Division des données foncières
et de la cartographie

| | |
|-------------------------------------------|------------------|
| RÉSERVE FAUNIQUE ASHUAPMUSHUAN | |
| Par: <i>Henri Morneau</i> | DATE: 1995-08-28 |
| Henri Morneau arpenteur géomètre | PLAN: P-9075-1 |
| | MINUTE: 9075 |

Gouvernement du Québec

O.C. 26-96, 10 January 1996

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

Fishing, Hunting and Trapping Areas — Amendments

Regulation to amend the Fishing, Hunting and Trapping Areas Regulation

WHEREAS under paragraph 15 of section 162 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), the Government may, in addition to the other regulatory powers conferred on it by that Act, make regulations:

“(15) dividing Québec into hunting areas, fishing areas and trapping areas, and delimit the areas;”;

WHEREAS under that Act, the Fishing, Hunting and Trapping Areas Regulation was made by Order in Council 27-90 dated 10 January 1990;

WHEREAS it is expedient to amend the Fishing, Hunting and Trapping Areas Regulation in order to replace Schedules II, III, VII, X, XI, XII, XV, XVIII, XXI and XXV thereto;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Fishing, Hunting and Trapping Areas Regulation was published in Part 2 of the *Gazette officielle du Québec* of 30 August 1995, with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS no amendments have been made to the draft since that publication;

WHEREAS it is expedient to make the Regulation to amend the Fishing, Hunting and Trapping Areas Regulation, attached to this Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister of the Environment and Wildlife:

THAT the Regulation to amend the Fishing, Hunting and Trapping Areas Regulation, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Fishing, Hunting and Trapping Areas Regulation

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1, s. 162, par. 15)

1. The Fishing, Hunting and Trapping Areas Regulation, made by Order in Council 27-90 dated 10 January 1990 and amended by the Regulations made by Orders in Council 444-92 dated 25 March 1992 and 718-93 dated 19 May 1993, is further amended by substituting Schedules II, III, VII, X, XI, XII, XV, XVIII, XXI and XXV attached hereto for Schedules II, III, VII, X, XI, XII, XV, XVIII, XXI and XXV.

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

SCHEDULE II

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE

TECHNICAL DESCRIPTION
FISHING, HUNTING AND TRAPPING AREAS

Area 2

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the Canada—United States border and of the northeastern limit of the canton de Dionne;

Thence, northwesterly, along the northeastern limit of the townships of Dionne and Lafontaine to the southwestern limit of rang III of the latter township;

Thence, southwesterly, that limit to the southwestern limit of lot 50 of rang III of that township;

Thence, northwesterly, the southwestern limit of lot 50 of ranges III and II;

Thence, northeasterly, the northwestern limit of rang II;

Thence, northwesterly, the northeastern limit of the townships of Lafontaine and Ashford to the northwestern limit of that township;

Thence, southwesterly, along the northwestern limit of the canton d'Ashford to the northeastern limit of the cadastre of the paroisse de Sainte-Louise;

Thence, along that northeastern limit and the northeastern limit of the cadastre of the paroisse de Saint-Roch-des-Aulnaies to the south shore of the St. Lawrence River;

Thence, northeasterly, along that south shore to the extension of the western limit of the right-of-way of route 132 (Sainte-Flavie—Amqui—Matapédia segment);

Thence, southeasterly, along that extension and that western limit to the right bank of rivière Matapédia;

Thence, southerly, along that straight line and its extension, along the southwest shore of lac au Saumon to the Québec—New Brunswick border;

Thence, in a general southwesterly direction, along that border and the Canada—United States border to the starting point.

The whole as shown on Map P-9048 to a scale of 1:1 000 000, attached hereto.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 17 May 1995

SCHEDULE III

PROVINCE OF QUÉBEC
 MINISTÈRE DE L'ENVIRONNEMENT ET
 DE LA FAUNE

TECHNICAL DESCRIPTION
 FISHING, HUNTING AND TRAPPING AREAS

Area 3

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the Canada—United States border and of the northeastern limit of the canton de Dionne;

Thence, northwesterly, along the northeastern limit of the townships of Dionne and Lafontaine to the southeastern limit of rang III of the latter township;

Thence, southwesterly, that limit to the southwestern limit of lot 50 of rang III of that township;

Thence, northwesterly, the southwestern limit of lot 50 of ranges III and II;

Thence, northeasterly, the northwestern limit of rang II;

Thence, northwesterly, the northeastern limit of the townships of Lafontaine and Ashford to the northwestern limit of that township;

Thence, southwesterly, along the northwestern limit of the canton d'Ashford to the northeastern limit of the cadastre of the paroisse de Sainte-Louise;

Thence, along that northeastern limit and the northeastern limit of the cadastre of the paroisse de Saint-Roch-des-Aulnaies to the south shore of the St. Lawrence River;

Thence, southwesterly, along that shore to the wharf of the Lévis—Québec ferry;

Thence, southerly, along a straight line to the meeting point of the southern limit of the right-of-way of route 132 and of the eastern limit of the right-of-way of route 173;

Thence, southeasterly, along that limit to the Canada—United States border;

Thence, northeasterly, along that border to the starting point.

Those parts of the watercourses situated between their mouths at the St. Lawrence River and the limits indicated in the following table are excluded from the territory described above and are incorporated into Area 21:

| Name of watercourse | Upstream limit of the part of the watercourse in question |
|----------------------------|---------------------------------------------------------------------------------------------------------------------|
| Rivière Boyer | Downstream side of route 132 |
| Rivière des Mères | Downstream side of the local road running through the point whose coordinates are: 5 196 000 m N and 363 800 m E |
| Ruisseau Corriveau | Downstream side of route 132 |
| Rivière du Sud | Downstream side of the dam situated at coordinates 5 209 650 m N and 382 100 m E |
| Rivière Vincelotte | Downstream side of route 132 |
| Rivière à la Tortue | Downstream side of route 132 |
| Rivière Trois-Saumons | Downstream side of route 132 |
| Rivière Port-Joli | Downstream side of route 132 |

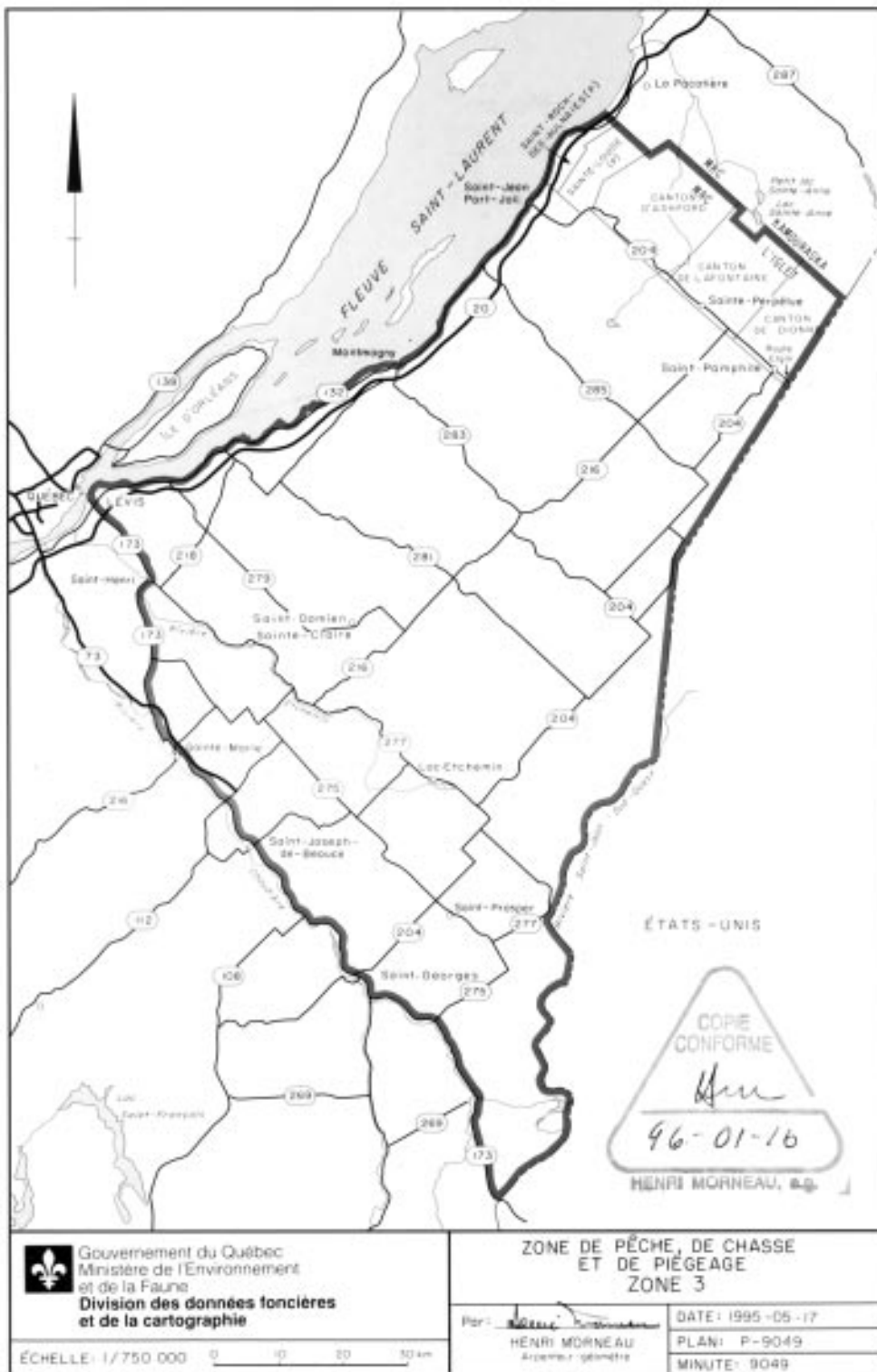
The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (N.A.D., 1927, Zone 19).

The whole as shown on Map P-9049 to a scale of 1:750 000 attached hereto.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

QUÉBEC, 17 May 1995



SCHEDULE VII

PROVINCE OF QUÉBEC
 MINISTÈRE DE L'ENVIRONNEMENT ET
 DE LA FAUNE

TECHNICAL DESCRIPTION
 FISHING, HUNTING AND TRAPPING AREAS

Area 7

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the northeastern limit of the right-of-way of route 122 and of the southeastern limit of the right-of-way of autoroute 20; thence, northeasterly, along that southeastern limit to the southwestern limit of the right-of-way of route 259; thence, southeasterly, along that southwestern limit to the southern limit of the right-of-way of route 122; thence, easterly, along that southern limit to the southwestern limit of the right-of-way of chemin Saint-Albert—Warwick; thence, southeasterly, along that southwestern limit to the western limit of the right-of-way of route 116; thence, southerly, along that western limit to the southwestern limit of the right-of-way of route 255; thence, southeasterly, along that southwestern limit to the southeastern limit of the right-of-way of route 216; thence, northeasterly, along that southeastern limit to the southwestern limit of the right-of-way of route 263; thence, southeasterly, along that southwestern limit to the southeastern limit of the right-of-way of route 112; thence, northeasterly, along that southeastern limit to the eastern limit of the right-of-way of route 173; thence, northerly, along that eastern limit to the southern limit of the right-of-way of route 132; thence, northerly, along a straight line to the meeting point with the south shore of the St. Lawrence River and of the wharf of the Québec—Lévis ferry; thence, westerly, along that south shore to the downstream side of the Pierre-Laporte bridge; thence, northerly, along that downstream side to the north shore of the St. Lawrence River; thence, westerly, along that north shore to the left bank of rivière Sainte-Anne in the municipalité de la paroisse de Sainte-Anne-de-la-Pérade; thence, northerly, along that left bank to the northern limit of the right-of-way of route 138; thence, westerly, along that northern limit to the northeastern limit of the right-of-way of route 159; thence, northwesterly, along that northeastern limit to the northwestern limit of the right-of-way of the Canadian National Railway running through Saint-Tite; thence, southwestwardly, along that northwestern limit to the eastern limit of the right-of-way of route 347; thence, in a general southerly direction, along that eastern limit to the northern limit of the

right-of-way of route 158; thence, in a general south-easterly direction, along that northern limit to the wharf of the Alençon—Sorel ferry; thence, southerly, along that Alençon ferry line to the meeting point of the wharf of the ferry at Sorel and of the eastern limit of the right-of-way of rue Élisabeth; thence, southerly, along that eastern limit to the northern limit of the right-of-way of route 132; thence, in a general southeasterly direction, along that northern limit to the northeastern limit of the right-of-way of route 122; thence, southeasterly, along that northeastern limit to the starting point.

The parts of the watercourses situated between their mouths at the St. Lawrence River and the limits indicated in the table below are included in the territory described above as forming part of the St. Lawrence River:

| Name of watercourse | Upstream limit of the part of the watercourse in question |
|----------------------------|-----------------------------------------------------------------------------------------|
| Rivière du Cap Rouge | Downstream side of the local road situated at coordinates 5 179 500 m N and 321 050 m E |
| Rivière Portneuf | Upstream side of the CN railway |
| Rivière Bélisle | Upstream side of route 138 |
| Le Grand Bras | Upstream side of route 138 |

The parts of the watercourses situated between their mouths at the St. Lawrence River and the limits indicated in the table below are excluded from the territory described above and are incorporated into Area 21:

| Name of watercourse | Upstream limit of the part of the watercourse in question |
|----------------------------|--------------------------------------------------------------------------------------------------------------|
| Rivière Chaudière | Downstream side of the piers of the old Garneau bridge situated at coordinates 5 178 750 m N and 325 950 m E |
| Rivière Etchemin | Downstream side of the old dam situated at coordinates 5 180 750 m N and 325 950 m E |

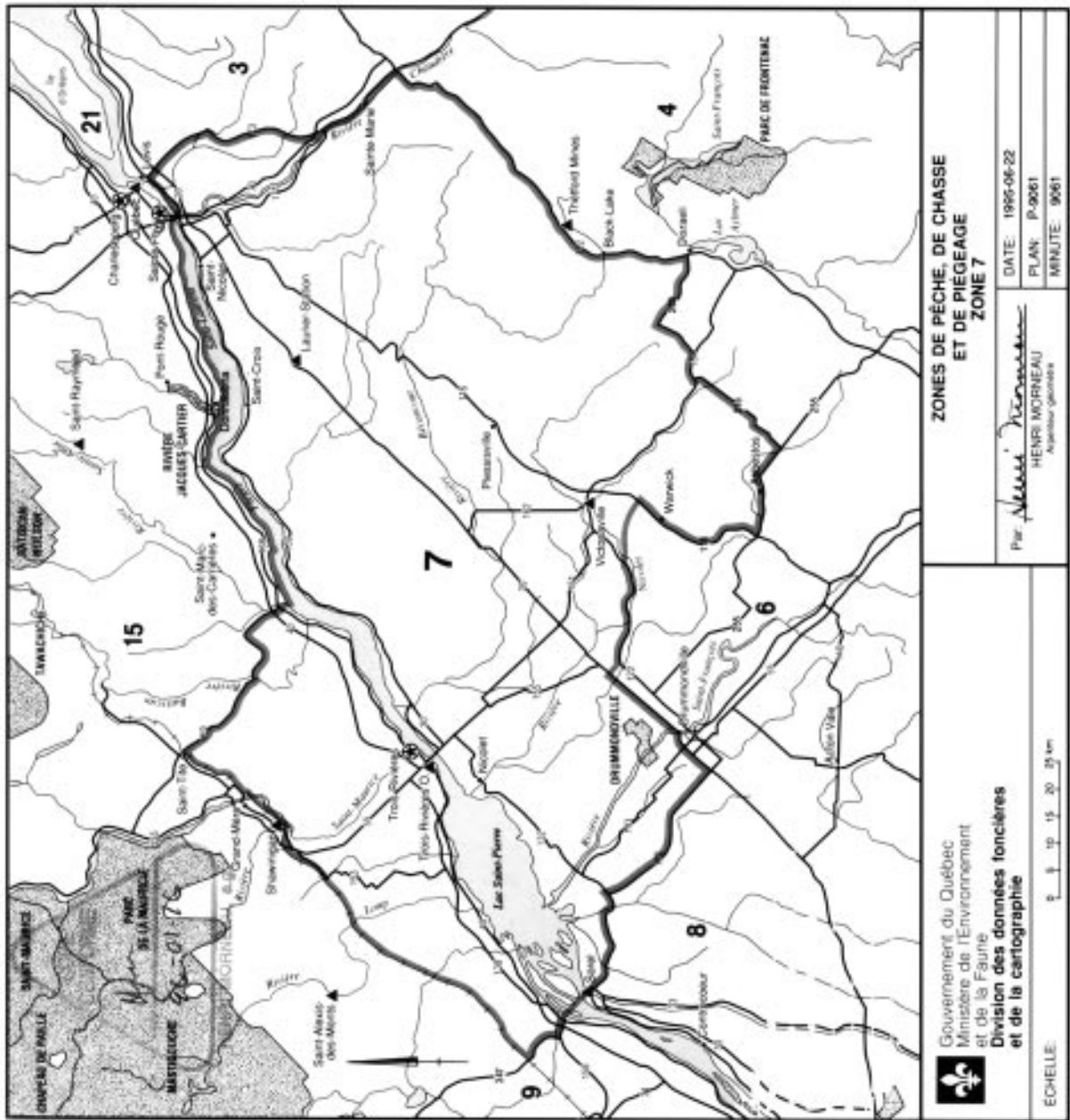
The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (N.A.D., 1927, Zone 19).

The whole as shown on Map P-9061 attached hereto.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 6 October 1995



**ZONES DE PÊCHE, DE CHASSE
ET DE PIÈGEAGE
ZONE 7**

DATE: 1995-06-22
PLAN: P-9061
MINUTE: 9061

Par *Henri Morneau*
HENRI MORNEAU
Auteur géomaticien

Gouvernement du Québec
Ministère de l'Environnement
et de la Faune
Division des données foncières
et de la cartographie



ECHELLE: 0 5 10 15 20 25 km

SCHEDULE X

PROVINCE OF QUÉBEC
 MINISTÈRE DE L'ENVIRONNEMENT ET
 DE LA FAUNE

TECHNICAL DESCRIPTION
 FISHING, HUNTING AND TRAPPING AREAS

Area 10

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the left bank of rivière du Diable and of the southwestern limit of the right-of-way of route 117;

Thence, in a general northwesterly direction, along that southwestern limit to the southeastern limit of the right-of-way of the road leading to the Tomasine depot;

Thence, southwestwardly, along the southeastern limit of that right-of-way to the right bank of the effluent of lac du Pont;

Thence, in a general northwesterly direction, along that right bank and the shore of lac du Pont, the bank of the effluent of lac Tomasine, the shore of lac Tomasine, the bank of rivière Tomasine and the bank of the effluent of lac Savary;

Thence, in a general northwesterly direction, along the east and south shores of that lake, the right bank of ruisseau Fraser to the intersection with the western side of the portage at the Tomasine farm, a point whose U.T.M. coordinates are: 5 184 750 m N and 380 360 m E;

Thence, southwestwardly, a straight line to a point whose coordinates are:
 5 184 600 m N and 379 400 m E;

Thence, southwestwardly, a parallel line 60 m from the banks and shores of a chain of streams and lakes, including lac Gill, so as to include them, to the meeting point with the western limit of the right-of-way of the forest road running south of lac Gill, a point whose coordinates are:

5 183 350 m N and 376 950 m E;

Thence, southeasterly then northeasterly, that right-of-way limit to the meeting point with the eastern limit of the right-of-way of the forest road running north of lac Altud;

Thence, southwestwardly then southeasterly, that right-of-way limit to a point whose coordinates are:
 5 182 150 m N and 378 700 m E;

Thence, southwestwardly, westerly, then southerly, a broken line running through the following points:
 5 179 150 m N and 377 000 m E;
 5 178 450 m N and 376 500 m E;
 5 178 550 m N and 370 000 m E;
 5 175 650 m N and 370 000 m E;
 5 175 350 m N and 369 800 m E;

Thence, southerly then southeasterly, a parallel line 60 m from a chain of streams and lakes to a point whose coordinates are:
 5 173 525 m N and 370 450 m E;

Thence, southwestwardly, a straight line to a point whose coordinates are:
 5 173 450 m N and 370 400 m E;

Thence, southerly, a straight line to a point whose U.T.M. coordinates are:
 5 168 200 m N and 371 200 m E;

Thence, southwestwardly, a straight line to a point whose U.T.M. coordinates are:
 5 167 675 m N and 369 380 m E;

Thence, southwestwardly, a straight line to a point whose U.T.M. coordinates are:
 5 167 100 m N and 364 350 m E;

Thence, northwesterly, a straight line to a point whose U.T.M. coordinates are:
 5 167 675 m N and 367 150 m E;

Thence, southeasterly, a straight line to a point whose U.T.M. coordinates are:
 5 165 600 m N and 362 925 m E;

Thence, westerly, a straight line to a point whose U.T.M. coordinates are:
 5 165 800 m N and 359 700 m E;

Thence, southwestwardly, a straight line to a point whose U.T.M. coordinates are:
 5 164 050 m N and 359 310 m E;

Thence, westerly, a straight line to a point whose U.T.M. coordinates are:
 5 164 300 m N and 355 400 m E;
 that point being situated on the right bank of rivière Coulonge-Est (ruisseau Gore).

Thence, westerly, along a straight line to the right bank of rivière Corneille, a point whose geographical coordinates are: 46°37'10" N and 76°56'50" W;

Thence, in a general southwesterly direction, along that right bank to the right bank of rivière Coulonge;

Thence, southeasterly, along that right bank to the left bank of the effluent of lac Duval;

Thence, westerly, a straight line to the left bank of rivière Noire, a point whose geographical coordinates are: 46°14'40" N and 76°57' W;

Thence, in a general northwesterly direction, along that left bank to the eastern limit of the right-of-way of a road leading to lac Saint-Patrice;

Thence, northerly, along the eastern limit of that right-of-way to the southern limit of the right-of-way of a road leading to lac Blanc;

Thence, easterly, along the southern limit of that right-of-way to the meeting point of the western end of the bridge and the southern limit of the right-of-way of the road crossing rivière Foran;

Thence, in a general northerly direction, along that limit to a point situated on the northeastern limit of the right-of-way of that road, a point whose U.T.M. coordinates are:

5 149 800 m N and 331 100 m E;

Thence, westerly, along a right line to the right bank of a tributary of lac Lamb, a point whose U.T.M. coordinates are:

5 149 750 m N and 331 050 m E;

Thence, in a general northwesterly direction, along the right bank of that tributary, the northeast shore of lac Lamb, the left bank of a tributary of lac Lamb to a point situated on the north shore of a lake, a point whose U.T.M. coordinates are:

5 154 000 m N and 322 625 m E;

Thence, westerly, a straight line to a point whose U.T.M. coordinates are:

5 154 000 m N and 322 250 m E;

a point situated on the right bank of the effluent of lac Skunk;

Thence, westerly, along the right bank of the effluent of that lake and its extension to the right bank of rivière Noire;

Thence, in a general southerly direction, along that right bank to the left bank of the effluent of lac Petitot;

Thence, in a general northwesterly direction, along that left bank, the east and north shores of lac Petitot to the eastern limit of the right-of-way of the road running near lakes Petitot, de l'Isle-Dieu, Corrigan, Saint-Patrice, Hogan and la Truite;

Thence, in a general southwesterly, northwesterly, westerly, then southerly direction, along the eastern limit of that right-of-way and the northeastern, northern and western limits of the right-of-way of the road running near lakes Aumont, la Chaux, Whiskey, Layrat, du Portail, la Ligne, Masson et du Lièvre, to the meeting point with the right bank of rivière Dumoine;

Thence, in a general southerly direction, along the right bank of that river to a point whose U.T.M. coordinates are:

5 141 750 m N and 289 250 m E;

Thence, northeasterly, a straight line to a point situated 60.35 m west of the west shore of the lake, a point whose U.T.M. coordinates are:

5 143 400 m N and 297 700 m E;

Thence, southeasterly, along a line parallel to that shore to a point whose U.T.M. coordinates are:

5 142 850 m N and 298 300 m E;

Thence, southeasterly, a straight line to a point whose U.T.M. coordinates are:

5 140 100 m N and 300 450 m E;

Thence, southwesterly, a straight line to a point whose U.T.M. coordinates are:

5 135 025 m N and 296 875 m E;

Thence, northwesterly, a straight line to a point whose U.T.M. coordinates are:

5 137 250 m N and 293 100 m E;

Thence, northeasterly, a straight line to a point whose U.T.M. coordinates are:

5 138 125 m N and 293 450 m E;

Thence, northwesterly, a straight line to a point whose U.T.M. coordinates are:

5 139 625 m N and 286 900 m E;

skirting 60.35 m to the south the lake met there, the latter point being situated on the east bank of rivière Dumoine;

Thence, westerly, a straight line crossing rivière Dumoine to the nearest point on the right bank of that river;

Thence, in a general southerly direction, along that right bank to the left bank of rivière des Outaouais;

Thence, southwesterly, a straight line crossing rivière des Outaouais to the Québec—Ontario border;

Thence, in a general southeasterly direction, along that border to the upstream side of the Grenville—Hawkesbury bridge;

Thence, northerly, along the upstream side of that bridge and the western limit of the right-of-way of route 344 to the northern limit of the right-of-way of route 148;

Thence, westerly, along the northern limit of that right-of-way to the left bank of rivière Rouge;

Thence, in a general northerly direction, along that bank to the left bank of rivière du Diable;

Thence, in a general northerly direction, along that bank to the starting point.

The whole as shown on the map attached hereto.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 22 May 1995

SCHEDULE XI

PROVINCE DE QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE

TECHNICAL DESCRIPTION
FISHING, HUNTING AND TRAPPING AREAS

Area 11

That part of Québec whose perimeter is as follows:

Starting from a point situated in the canton de Mitchell, at the intersection of the southwestern limit of the right-of-way of route 117 with the southeastern limit of the right-of-way of the Tomasine depot road; thence, in a general southeasterly direction, along the southwestern limit of that right-of-way to the left bank of rivière du Diable; thence, in a general northerly then easterly direction, along that left bank to the dividing line between lots 20 and 21 of rang III, canton de Grandisson; thence, northerly, along the dividing line between lots 20 and 21 of ranges III and IV to the northern limit of rang IV; thence, westerly, along that limit to the eastern limit of rang V; thence, northerly, along that limit to the northern limit of rang V; thence, westerly, along that limit to the eastern limit of lot 32B; thence, southerly, along that limit to the southern limit of lot 32B; thence, northwesterly, along that limit to the eastern limit of lot 33A of rang VI; thence, northerly, westerly and southerly, along the eastern, northern and western limits of that lot to the southwestern limit of lot 34B; thence, northwesterly, along the southwestern limit of lots 34B, 35B and 36B to the limit of the townships of Grandisson and Joly; thence, northerly, along that limit to the southern limit of lot 12B of rang nord-est of lac Tremblant, canton de Joly; thence, westerly, along that limit to the western limit of lot 12B; thence, northwesterly and easterly, along the southwestern and northern limits of lot 12B to the southwestern corner of lot 13A; thence, northwesterly, along the southwestern limit of lots 13A and 14A to the southern limit of lot 15B; thence, westerly, northwesterly and easterly, along the southern, southwestern and northern limits of lot 15B to the western limit of lot 16A; thence, northerly, along that limit to the southern limit of lot 17A; thence, westerly and northerly, along the southern and western limits of lot 17A to the southern limit of lot 18A; thence, westerly and northerly, along the southern and western limits of lot 18A to the southern limit of rang K; thence, westerly, along that limit to the eastern limit of lot 19A of rang Nord-est of lac Tremblant; thence, northerly, along the eastern limit of lots 19A, 19B, 19C, 19D and 19E to the southern limit of lot 20-25; thence, westerly, along the southern limit of lots 20-25 and 20-24 to the southwestern limit of

lot 20-24; thence, northwesterly, along the southwestern limit of lots 20-24, 21C and part of lot 22 (northeastern limit of lot 22F) to the southern limit of lot 23C; thence, westerly, along the southern limit of lots 23C and 23A to the southwestern limit of lot 23A; thence, northwesterly, along the southwestern limit of lots 23A and 24C to the southern limit of rang L; thence, westerly, along that limit and its extension to the right bank of rivière Cachée; thence, northeasterly, along that bank to its meeting point with the western limit of lot 29 of rang L; thence, northerly, along the western limit of rang L to a point 60 metres north of the right bank of rivière Cachée; thence, northeasterly, along that limit to the western limit of the right-of-way of a road running alongside rivière Cachée; thence, northwesterly, along that limit to its meeting point with the northern limit of the right-of-way of the road to the municipalité de Labelle on lac Caché; thence, northeasterly, along the northern limit of that right-of-way to the southeast shore of lac Caché; thence, northeasterly and northwesterly, along the southeast and northeast shores of lac Caché to a point whose U.T.M. coordinates are: 5 135 450 m N and 525 300 m E; thence, northwesterly, along a straight line crossing rivière Cachée to a point 60 metres west of the right bank of that river; thence, northeasterly, along a line parallel to that bank to its intersection with the extension of the southwestern limit of lot 26 of rang IV, canton de Nantel; thence, northwesterly, along that extension, the southwestern limit of lot 26 of ranges IV, III, II and I, canton de Nantel, and ranges IX and VIII, canton de Lynch, to the northwestern limit of rang VIII; thence, northeasterly, along that limit to its intersection with a parallel line 200 metres west of the western limit of the right-of-way of the ruisseau Froid road, skirting lac Caussy to the south; thence, in a general northerly direction, along a line parallel to the western limit of that right-of-way to the dividing line between the townships of Viel and Lynch; thence, northwesterly, along the dividing line between the townships to the right bank of rivière Rouge; thence, in a general southwesterly direction, along that right bank to the dividing line between lots 46 and 47 of rang III, canton de Mousseau; thence, northwesterly, along that dividing line to the northwestern limit of rang III; thence, northeasterly, along that limit to the northeast bank of the effluent of lac aux Poissons; thence, northwesterly, along that bank to the dam on lac aux Poissons; thence, in a general northerly direction, along a parallel line 100 metres from the east and north shores of lac aux Poissons, from the north bank of the tributary of lac aux Poissons to the northwestern limit of the lac aux Poissons road; thence, in a general southwesterly direction, along that limit to the western limit of the right-of-way of the lac Mousseau road; thence, in a general northwesterly direction, along the western limit of that right-of-way to the southwest shore of lac Mousseau; thence, westerly, along that shore

to a point whose U.T.M. coordinates are: 5 163 800 m N and 504 850 m E; thence, westerly, along a straight line to a point whose U.T.M. coordinates are: 5 163 500 m N and 503 450 m E; thence, northerly, along a straight line to a point whose U.T.M. coordinates are: 5 168 725 m N and 503 475 m E; thence, southwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 167 800 m N and 500 675 m E; thence, northerly, to a point situated on the centre line of the canton de Brunet and whose U.T.M. coordinates are: 5 173 100 m N and 500 900 m E; thence, northeasterly, along the centre line of the canton de Brunet to the western limit of the right-of-way of the lac Baker road; thence, northwesterly, along the western limit of that right-of-way to a point on the southwest shore of lac Franchère whose U.T.M. coordinates are: 5 176 850 m N and 500 200 m E; thence, in a general southwesterly then northwesterly direction, along the southwest shore of that lake, the right bank of rivière Kiamika and the left bank of ruisseau Péret to a point on the southeastern limit of the canton de Perodeau, a point whose U.T.M. coordinates are: 5 178 740 m N and 495 100 m E; thence, southwesterly, along the southeastern limit of that township to a point whose U.T.M. coordinates are: 5 177 450 m N and 493 750 m E; thence, northwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 182 050 m N and 487 100 m E; thence northeasterly, along a straight line to a point whose U.T.M. coordinates are: 5 186 000 m N and 489 775 m E; thence, northeasterly, along a straight line to a point whose U.T.M. coordinates are: 5 189 740 m N and 491 740 m E; thence, northerly, along a straight line to a point whose U.T.M. coordinates are: 5 194 800 m N and 491 525 m E, a point situated on the left bank of ruisseau Iroquois; thence, in a general northwesterly direction, along the bank of that creek and its extension to a point on the median line of rivière du Lièvre and whose U.T.M. coordinates are: 5 197 660 m N and 490 380 m E; thence, westerly, along a straight line to a point whose U.T.M. coordinates are: 5 197 660 m N and 489 260 m E; thence, northwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 203 090 m N and 486 325 m E; thence, westerly, along a straight line to a point whose U.T.M. coordinates are: 5 203 090 m N and 483 110 m E; thence, southwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 202 350 m N and 481 000 m E, a point situated on the southern limit of the right-of-way of a forest road running alongside ruisseau Sheehan; thence, southwesterly, along the limit of the road running alongside Sheehan and Busby creeks to its meeting point with the extension of the southern limit of the right-of-way of a secondary road, a point whose U.T.M. coordinates are: 5 199 600 m N and 478 100 m E; thence, northwesterly, along that extension and the limit of the right-of-way of that road to a point on the western limit of the right-of-way of the lac Polonais road; thence, northwesterly,

along that limit to a point whose U.T.M. coordinates are: 5 205 800 m N and 474 750 m E; thence, westerly, along a straight line to the east shore of lac Polonais; thence, southerly, northwesterly and southwesterly, along the shores of lac Polonais, baie Tapani, lac Foster and the left bank of rivière Polonaise to the northeastern end of lac George; thence, northwesterly, along a straight line to the southwestern limit of the right-of-way of a road, a point whose U.T.M. coordinates are: 5 202 200 m N and 462 600 m E; thence, in a general northwesterly direction, along the limit of the road running south of lac File and alongside Caille and Butor creeks to the southeastern limit of the right-of-way of a road running alongside rivière Notawassi; thence, southwesterly, along the southeastern limit of that right-of-way and the southeastern limit of the right-of-way of the road running south of lac Lamerlière to a point situated 100 m east of a trail, a point whose U.T.M. coordinates are 5 205 000 m N and 445 600 m E; thence, southerly, a line parallel to that trail to a point whose coordinates are 5 205 400 m N and 445 625 m E; thence, westerly, a straight line to a point whose coordinates are 5 205 400 m N and 445 450 m E, a point situated on the east shore of the Baskatong reservoir; thence, in a general northwesterly direction, the east shore of that reservoir, then the left bank of rivière Gatineau to the meeting point with the bridge spanning rivière Gatineau near the Ceizur rapids; thence, northwesterly, the northeast side of that bridge; thence, northeasterly, the right bank of rivière Gatineau to the left bank of the effluent of lac Bull; thence, in a general northwesterly direction, along that extension, the left bank of the effluent of lac Bull, the east shore of lac Bull, the tributary of lac Bull, the east shore of the lake whose midpoint U.T.M. coordinates are: 5 231 300 m N and 452 200 m E; thence, northwesterly, the left bank of the effluent of the lake situated south of lac Millan; the west shore of that lake and of lac Millan, the right bank of the effluent of lac Hanson to the southern end of that lake; thence, westerly and southerly, the northern limit of the right-of-way of the road running past the fire watchtower and south of lac Lyon to lac Pants; thence, westerly and northwesterly, along the north shore of lac Pants and the left bank of the tributary of that lake; thence, northerly, along the left bank of the effluent of a lake whose midpoint U.T.M. coordinates are: 5 237 100 m N and 443 400 m E, the east shore of that lake, the left bank of the tributary of that lake and its extension to the northeastern limit of the right-of-way of the road running alongside lac Maizie at its northern end; thence, northwesterly and southwesterly, along the northeastern limit of the right-of-way of the road to the southwestern limit of the right-of-way of the road running alongside rivière Wapus; thence, northwesterly and southwesterly, along the southwestern limit of the right-of-way of that road to the left bank of rivière Wapus; thence in a general southwesterly direction, along

the left bank of that river to the left bank of rivière Gens-de-Terre; thence, southerly and southeasterly, along the left bank of that river to the north shore of lac Baskatong (baie Gens-de-Terre); thence, in a general southwesterly direction, along the north, southwest and northwest shores of Gens-de-Terre and Mercier bays on lac Baskatong to the western end of baie Mercier on that lake; thence, southwesterly, along a straight line linking the western end of that bay to the starting point.

The coordinates mentioned in this technical description are expressed in metres and were graphically traced from the U.T.M. grid used on maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (N.A.D., 1927, Zone 18).

The whole as shown on Map P-9062, attached hereto.

The original of this document is kept at the Division des données foncières of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 22 June 1995

SCHEDULE XII

PROVINCE OF QUÉBEC
 MINISTÈRE DE L'ENVIRONNEMENT ET
 DE LA FAUNE

TECHNICAL DESCRIPTION
 FISHING, HUNTING AND TRAPPING AREAS

Area 12

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the Québec—Ontario border and of the north shore of lac Témiscamingue;

Thence, easterly, along the north shore of that lake, the right bank of rivière des Outaouais, the north shore of lac des Quinze including lac Gaboury, and the north and east shores of lac Simard to the right bank of rivière Winneway;

Thence, easterly, along that right bank to the northern limit of the right-of-way of the rivière l'Épinette road;

Thence, westerly, along that northern limit to the west bank of rivière à l'Épinette;

Thence, northerly, the west bank of rivière à l'Épinette and of lac Otonibi to the southern limit of the canton de Jourdan;

Thence, easterly, along the southern limit of the townships of Jourdan and Pélissier to the eastern limit of the canton de Pélissier;

Thence, northerly, along the eastern limit of that township to the dividing line between the townships of Granet and Marrias;

Thence, easterly, along the dividing line between those townships to the dividing line between lots 49 and 50 of rang I of the canton de Marrias;

Thence, northerly, the dividing line between lots 49 and 50 of ranges I and II of that township to the dividing line between ranges II and III of the canton de Marrias;

Thence, easterly, the dividing line between ranges II and III of the townships of Marrias and Villebon to the dividing line between lots 10 and 11 of rang II of the canton de Villebon;

Thence, southerly, the dividing line between lots 10 and 11 of ranges II and I to the northern limit of the canton de Fréville;

Thence, easterly, the northern limit of the townships of Fréville and Champrodon to the northeastern limit of the canton de Champrodon;

Thence, southeasterly, along that limit to the intersection with a parallel line 4.827 kilometres northwest of the northwest bank of rivière Chochocouane;

Thence, northeasterly, along the line parallel to the northwest bank of that river to a line parallel to the northeastern limit of the canton de Champrodon and running through the mouth of the effluent of lac Cambrai;

Thence, southeasterly, along that line to a parallel line 4.827 kilometres southeast of the southeast bank of rivière Chochocouane;

Thence, southwesterly, along that parallel line to the northeastern limit of the canton de Champrodon;

Thence, southeasterly, along the northeastern limit of the townships of Champrodon, Foligny, Devine, and Aux to the eastern limit of that canton d'Aux;

Thence, southerly, along the eastern limit of the townships of Aux and Harris to the left bank of rivière Gens-de-Terre;

Thence, easterly, southerly and southeasterly, along the left bank of that river to the north shore of lac Baskatong (baie Gens-de-Terre);

Thence, in a general southwesterly direction, along the north, southwest and northwest shores of Gens-de-Terre and Mercier bays of that lake Baskatong to the western end of baie Mercier of that lake;

Thence, southwesterly, a straight line connecting the western end of that bay and the intersection of the southwestern limit of the right-of-way of route 117 with the southeastern limit of the right-of-way of the road leading to the Tomasine depot;

Thence, southwesterly, along the southeastern limit of that right-of-way to the right bank of the effluent of lac du Pont;

Thence, in a general northwesterly direction, along that right bank and the right shores and banks of lac du Pont, of the effluent of lac Tomasine, of lac Tomasine, of rivière Tomasine and of the effluent of lac Savary;

Thence, in a general northwesterly direction, along the east, south and west shores of that lake, the right bank of ruisseau Fraser to the intersection with the western side of the portage at the Tomasine farm, a point whose U.T.M. coordinates are:

5 184 750 m N and 380 360 m E;

Thence, southwestwardly, a straight line to a point whose coordinates are:

5 184 600 m N and 379 400 m E;

Thence, southwestwardly, a parallel line 60 m from the banks and shores of a chain of streams and lakes, including lac Gill, so as to include them, to the meeting point with the western limit of the right-of-way of the forest road running south of lac Gill, a point whose coordinates are:

5 183 350 m N and 376 950 m E;

Thence, southeasterly then northeasterly, that right-of-way limit to the meeting point with the eastern limit of the right-of-way of the forest road running north of lac Altud;

Thence, southwestwardly then southeasterly, that right-of-way limit to a point whose coordinates are:

5 182 150 m N and 378 700 m E;

Thence, southwestwardly, westerly, then southerly, a broken line running through the following points:

5 179 150 m N and 377 000 m E;

5 178 450 m N and 376 500 m E;

5 178 550 m N and 370 000 m E;

5 175 650 m N and 370 000 m E;

5 175 350 m N and 369 800 m E;

Thence, southerly then southeasterly, a parallel line 60 m from a chain of streams and lakes to a point whose coordinates are:

5 173 525 m N and 370 450 m E;

Thence, southwestwardly, a straight line to a point whose coordinates are:

5 173 450 m N and 370 400 m E;

Thence, southerly, a straight line to a point whose U.T.M. coordinates are:

5 168 200 m N and 371 200 m E;

Thence, southwestwardly, a straight line to a point whose U.T.M. coordinates are:

5 167 675 m N and 369 380 m E;

Thence, southwestwardly, a straight line to a point whose U.T.M. coordinates are:

5 167 100 m N and 367 150 m E;

Thence, northwesterly, a straight line to a point whose U.T.M. coordinates are:

5 167 675 m N and 364 350 m E;

Thence, southeasterly, a straight line to a point whose U.T.M. coordinates are:

5 165 600 m N and 362 925 m E;

Thence, westerly, a straight line to a point whose U.T.M. coordinates are:

5 165 800 m N and 359 700 m E;

Thence, southwestwardly, a straight line to a point whose U.T.M. coordinates are:

5 164 050 m N and 359 310 m E;

Thence, westerly, a straight line to a point whose U.T.M. coordinates are:

5 164 300 m N and 355 400 m E;

that point being situated on the right bank of rivière Coulonge-Est (ruisseau Gore);

Thence, westerly, a straight line to the right bank of rivière Corneille, a point whose geographical coordinates are: 46°37'10" N and 76°56'50" W;

Thence, in a general southwestwardly direction, along that right bank to the right bank of rivière Coulonge;

Thence, southeasterly, along that right bank to the left bank of the effluent of lac Duval;

Thence, westerly, a straight line to the left bank of rivière Noire, a point whose geographical coordinates are: 46°14'40" N and 76°57'0" W;

Thence, in a general northwesterly direction, along that left bank to the eastern limit of the right-of-way of a road leading to lac Saint-Patrice;

Thence, northerly, along the eastern limit of that right-of-way to the southern limit of the right-of-way of a road leading to lac Blanc;

Thence, easterly, along the southern limit of that right-of-way to the meeting point of the western end of the bridge with the southern limit of the right-of-way of the road crossing rivière Foran;

Thence, in a general northerly direction, along that limit to a point situated on the northeastern limit of the right-of-way of that road, a point whose U.T.M. coordinates are:

5 149 800 m N and 331 100 m E;

Thence, westerly, a straight line to a point situated on the right bank of a tributary of lac Lamb, a point whose U.T.M. coordinates are:

5 149 750 m N and 331 050 m E;

Thence, in a general northwesterly direction, along the right bank of that tributary, the northeast shore of lac Lamb, the left bank of a tributary of lac Lamb to a point situated on the north shore of a lake, a point whose U.T.M. coordinates are:

5 154 000 m N and 322 625 m E;

Thence, westerly, a straight line to a point whose U.T.M. coordinates are:

5 154 000 m N and 322 250 m E;

a point situated on the right bank of the effluent of lac Skunk;

Thence, westerly, along the right bank of the effluent of that lake and its extension to the right bank of rivière Noire;

Thence, in a general southerly direction, along that right bank to the left bank of the effluent of lac Petitot;

Thence, in a general northwesterly direction, that left bank, the east and north shores of lac Petitot, to the eastern limit of the right-of-way of the road running near lakes Petitot, de l'Isle-Dieu, Corrigan, Saint-Patrice, Hogan and la Truite.

Thence, in a general southwesterly, northwesterly, westerly, then southerly direction, along the eastern limit of that northeastern right-of-way, the northern and western limits of the right-of-way of the road running near lakes Aumont, la Chaux, Whiskey, Layrat, du Portail, la Ligne, Masson and du Lièvre, to the meeting point with the right bank of rivière Dumoine.

Thence, in a general southerly direction, the right bank of that river to a point whose U.T.M. coordinates are:

5 141 750 m N and 289 250 m E;

Thence, northeasterly, a straight line to a point situated 60.35 m west of the west shore of the lake, a point whose U.T.M. coordinates are:

5 143 400 m N and 297 700 m E;

Thence, southeasterly, a line parallel to that bank to a point whose U.T.M. coordinates are:

5 142 850 m N and 298 300 m E;

Thence, southeasterly, a straight line to a point whose U.T.M. coordinates are:

5 140 100 m N and 300 450 m E;

Thence, southwesterly, a straight line to a point whose U.T.M. coordinates are:

5 135 025 m N and 296 875 m E;

Thence, northwesterly, a straight line to a point whose U.T.M. coordinates are:

5 137 250 m N and 293 100 m E;

Thence, northeasterly, a straight line to a point whose U.T.M. coordinates are:

5 138 125 m N and 293 450 m E;

Thence, northwesterly, a straight line to a point whose U.T.M. coordinates are:

5 139 625 m N and 286 900 m E;

skirting 60.35 m to the south the lake met there, the latter point being situated on the east bank of rivière Dumoine;

Thence, westerly, a line crossing rivière Dumoine to the nearest point on the right bank of that river;

Thence, in a general southerly direction, along that right bank to the left bank of rivière des Outaouais.

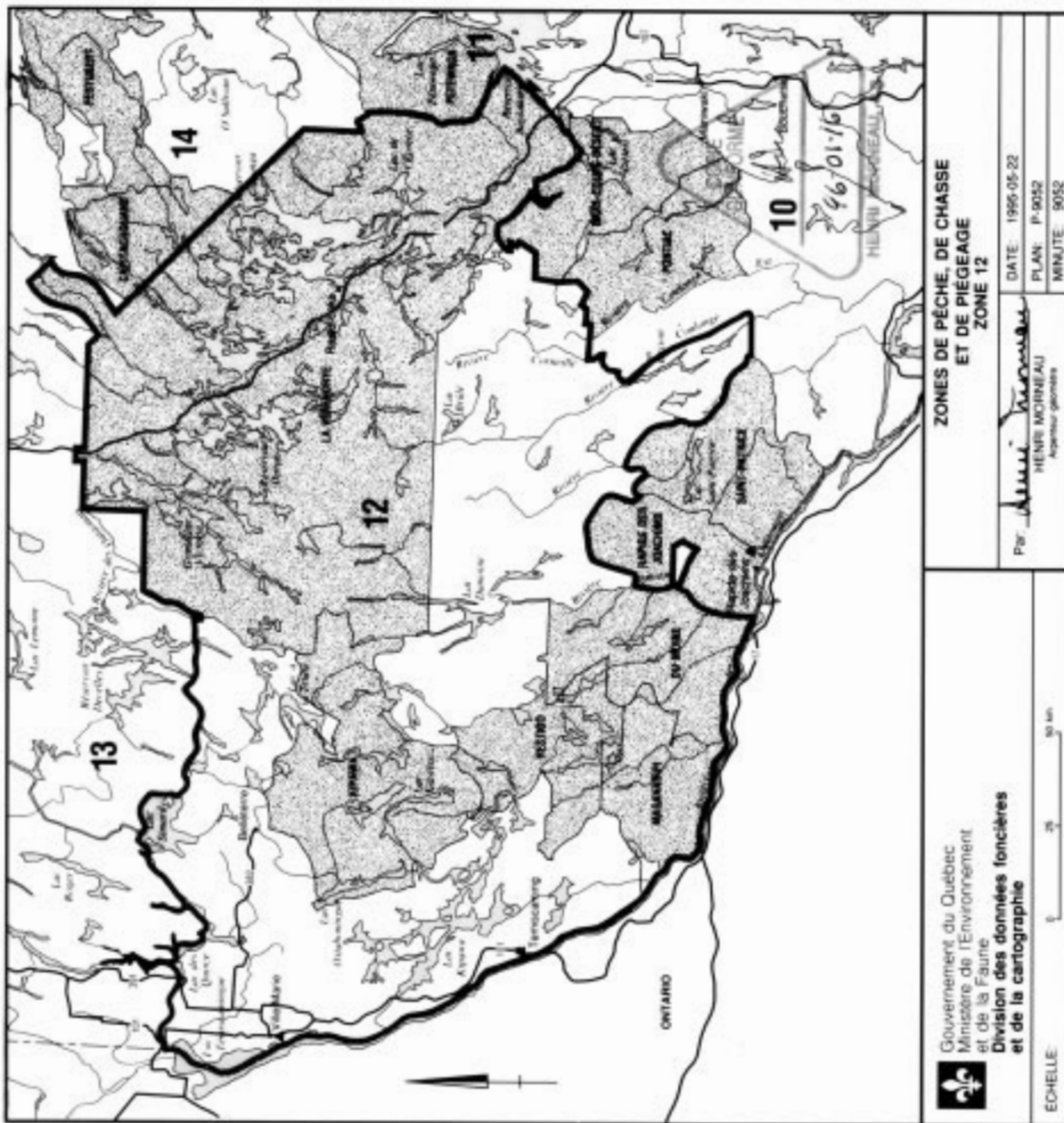
Thence, southwesterly, a line crossing rivière des Outaouais to the Québec—Ontario border;

Thence, in a general northwesterly direction, along that border to the starting point.

The whole as shown on the map attached hereto. The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 22 May 1995



SCHEDULE XV

PROVINCE DE QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE

TECHNICAL DESCRIPTION
FISHING, HUNTING AND TRAPPING AREAS

Area 15

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the right bank of rivière du Gouffre with the north shore of the St. Lawrence River; thence, southwesterly, along that north shore to the left bank of rivière Sainte-Anne in the municipalité de la paroisse de Sainte-Anne-de-la-Pérade; thence, northerly, along that left bank to the northern limit of the right-of-way of route 138; thence, westerly, along that northern limit to the eastern limit of the right-of-way of route 159; thence, northwesterly, along that eastern limit to the northern limit of the right-of-way of the Canadian National railway at Saint-Tite; thence, southwesterly, along that northern limit to the eastern limit of the right-of-way of route 347; thence, in a general northwesterly direction, along that eastern limit to the left bank of rivière L'Assomption in Saint-Côme; thence, northwesterly, along that left bank to the northwestern limit of rang II of the canton de Cartier; thence, southwesterly, along the northwestern limit of rang II to the southwestern limit of lot 24 of rang III; thence, northwesterly, along that southwestern limit to the northwestern limit of rang III; thence, southwesterly, along that northwestern limit to the northern limit of the right-of-way of the road running alongside the northern side of lac des Deux Montagnes; thence, in a general westerly direction, along the northern limit of that right-of-way and the northeastern limit of the right-of-way of the lac Beaulieu road to a parallel straight line 300 metres south-east of the southern limit of rang V; thence, southwesterly, along that parallel straight line to the southwestern limit of lot 16 of rang IV; thence, northwesterly, along the southwestern limit of that lot to the southern limit of the right-of-way of the lac Sylvain road; thence, in a general westerly direction, along the right-of-way of that road to the northwestern limit of rang IV; thence, southwesterly, along that northwestern limit to the northeastern limit of lot 13 of rang IV; thence, southeasterly, along the northeastern limit of that lot over a distance of 300 metres; thence, along a parallel straight line 300 metres from the northwestern limit of rang IV to the southwestern limit of lot 8 of rang IV; thence, northwesterly, along the southwestern limit of lot 8 of ranges IV and V over a distance of 1.40 kilometres; thence, northerly, along a straight line to a point at the

intersection of the southeastern limit of rang VI of the canton de Cartier with the northeastern limit of lot 8 of rang VI; thence, southwesterly, along the southeastern limit of rang VI to the southwestern limit of lot 5 of that range; thence, northwesterly, along the southwestern limit of that lot to the northwestern limit of rang VI, skirting to the south the lake met there; thence, southwesterly, along the northwestern limit of rang VI to the southwestern limit of lot 2 of rang VII, skirting to the southeast the lake met there; thence, northwesterly, along the southwestern limit of lot 2 to the northwestern limit of rang VII; thence, northeasterly, along the northwestern limit of that range to the southwestern limit of lot 6 of rang VIII; thence, northwesterly, along the southwestern limit of that lot to the southeastern limit of rang IX; thence, southwesterly, along the southeastern limit of that range to the southwestern limit of the canton de Cartier; thence, northwesterly, along the southwestern limit of that township to the southeastern limit of rang IX of the canton de Chilton; thence, southwesterly, along the southeastern limit of rang IX of that township to the dividing line between lots 49 and 50 of rang IX; thence, northwesterly, along the dividing line between lots 49 and 50 of ranges IX, X and XI of the canton de Chilton to the northwestern limit of the canton de Chilton; thence, northeasterly, along the northwestern limit of that township to the southwestern limit of the canton de Tellier; thence, northwesterly, along the southwestern limit of that township to the southeastern limit of lot 46 of rang X of the canton de Lussier; thence, southwesterly, along the southeastern limit of lot 46 of ranges X, IX and VIII to the southwestern limit of rang VIII; thence, northwesterly, along that limit to the southeastern limit of the canton de Cousineau; thence, southwesterly, along the southeastern limit of the townships of Cousineau and Rolland to the dividing line between lots 33 and 34 of rang X of the canton d'Archambault; thence, southeasterly, along the dividing line between lots 33 and 34 of ranges X and IX of that township to the southeastern limit of rang IX; thence, southwesterly, along that limit to the northeastern limit of rang XIII; thence, northwesterly, along that limit to the southeastern limit of lot 52 of rang XIII; thence, southwesterly, along the southeastern limit of lot 52 of ranges XIII and XII to the northeastern limit of rang XI; thence, northwesterly, along that limit to the southeastern limit of lot 55 of rang XI; thence, southwesterly, along that limit to the southwestern limit of the canton de Archambault; thence, northwesterly, along that limit to the northwestern limit of lot 57 of rang XI; thence, northeasterly, along that limit to the northeastern limit of rang XI; thence, northwesterly, along that limit to the southeastern limit of lot 60 of rang XI; thence, southwesterly, along that limit over a distance of 800 metres; thence, northwesterly, along a straight line crossing lot 60 perpendicularly to its northwestern limit; thence,

northeasterly, along that limit to the northeastern limit of rang XI; thence, northwesterly, along that limit to the southeastern limit of the canton de Rolland; thence, northeasterly, along that limit to the northeastern limit of the canton de Rolland; thence, northwesterly, along that limit to the northwestern limit of lot 7 of rang II; thence, southwestwardly, along the northwestern limit of lot 7 of ranges II and I to the northeastern limit of the canton de Grandisson; thence, northwesterly, along that limit to the northwestern limit of rang A of that township; thence, southerly and easterly, along the western and southern limits of that range to the eastern limit of the canton de Grandisson; thence, southerly, along that limit to the left bank of rivière du Diable; thence, in a general southerly then westerly direction, along the left bank of that river to the dividing line between lots 20 and 21 of rang III, canton de Grandisson; thence, northerly, along the dividing line between lots 20 and 21 of ranges III and IV to the northern limit of rang IV; thence, westerly, along that limit to the eastern limit of rang V; thence, northerly, along that limit to the northern limit of rang V; thence, westerly, along that limit to the eastern limit of lot 32B; thence, southerly, along that limit to the southern limit of lot 32B; thence, northwesterly, along that limit to the eastern limit of lot 33A of rang VI; thence, northerly, westerly and southerly, along the eastern, northern and western limits of that lot to the southwestern limit of lot 34B; thence, northwesterly, along the southwestern limit of lots 34B, 35B and 36B to the limit of the townships of Grandisson and Joly; thence, northerly, along that limit to the southern limit of lot 12B of rang Nord-est of lac Tremblant, canton de Joly; thence, westerly, along that limit to the western limit of lot 12B; thence, northwesterly and easterly, along the southwestern and northern limits of lot 12B to the southwestern corner of lot 13A; thence, northwesterly, along the southwestern limit of lots 13A and 14A to the southern limit of lot 15B; thence, westerly, northwesterly and easterly, along the southern, southwestern and northern limits of lot 15B to the western limit of lot 16A; thence, northerly, along that limit to the southern limit of lot 17A; thence, westerly and northerly, along the southern and western limits of lot 17A to the southern limit of lot 18A; thence, westerly and northerly, along the southern and western limits of lot 18A to the southern limit of rang K; thence, westerly, along that limit to the eastern limit of lot 19A of rang Nord-est of lac Tremblant; thence, northerly, along the eastern limit of lots 19A, 19B, 19C, 19D and 19E to the southern limit of lot 20-25; thence, westerly, along the southern limit of lots 20-25 and 20-24 to the southwestern limit of lot 20-24; thence, northwesterly, along the southwestern limit of lots 20-24, 21C and part of 22 (northeastern limit of lot 22F) to the southern limit of lot 23C; thence, westerly, along the southern limit of lots 23C and 23A to the southwestern limit of lot 23A; thence, northwest-

erly, along the southwestern limit of lots 23A and 24C to the southern limit of rang L; thence, westerly, along that limit and its extension to the right bank of rivière Cachée; thence, northeasterly, along that bank to its meeting point with the western limit of lot 29 of rang L; thence, northerly, along the western limit of rang L to a point 60 metres north of the right bank of rivière Cachée; thence, northeasterly, along that limit to the western limit of the right-of-way of the road running alongside rivière Cachée; thence, northwesterly, along that limit to its meeting point with the northern limit of the right-of-way of the road to the municipalité de Labelle on lac Caché; thence, northeasterly, along the northern limit of that right-of-way to the southeast shore of lac Caché; thence, northeasterly and northwesterly, along the southeast and northeast shores of lac Caché to a point whose U.T.M. coordinates are: 5 135 450 m N and 525 300 m E; thence, northwesterly, along a straight line crossing rivière Cachée to a point 60 metres west of the right bank of that river; thence, northeasterly, along a line parallel to that bank to its intersection with the extension of the southwestern limit of lot 26 of rang IV of the canton de Nantel; thence, northwesterly, along that extension, the southwestern limit of lot 26 of ranges IV, III, II and I of the canton de Nantel, and ranges IX and VIII of the canton de Lynch, to the northwestern limit of rang VIII; thence, northeasterly, along that limit to its intersection with a line parallel to and 200 metres west of the western limit of the right-of-way of the ruisseau Froid road, skirting to the south lac Caussy; thence, in a general northerly direction, along a line parallel to the western limit of that right-of-way to the dividing line between the townships of Viel and Lynch; thence, northwesterly, along the dividing line between those townships to the right bank of rivière Rouge; thence, in a general southwestwardly direction, along that right bank to the dividing line between lots 46 and 47 of rang III, canton de Mousseau; thence, northwesterly, along that dividing line to the northwestern limit of rang III; thence, northeasterly, along that limit to the northeast bank of the effluent of lac aux Poissons; thence, northwesterly, along that bank to the dike on lac aux Poissons; thence, in a general northerly direction, along a line parallel to and 100 metres from the east and north shores of lac aux Poissons, along the north bank of the tributary of lac aux Poissons to the northwestern limit of the lac aux Poissons road; thence, in a general southwestwardly direction, along that limit to the western limit of the right-of-way of the lac Mousseau road; thence, in a general northwesterly direction, along the western limit of that right-of-way to the southwest shore of lac Mousseau; thence, westerly, along that shore to a point whose U.T.M. coordinates are: 5 163 800 m N and 504 850 m E; thence, westerly, along a straight line to a point whose U.T.M. coordinates are: 5 163 800 m N and 503 500 m E; thence, northerly, along a straight line to a point whose U.T.M.

coordinates are: 5 169 300 m N and 503 500 m E; thence, southwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 168 550 m N and 500 700 m E; thence, northerly, to a point on the centre line of the canton de Brunet and whose U.T.M. coordinates are: 5 173 100 m N and 500 900 m E; thence, northeasterly, along the centre line of the canton de Brunet to the western limit of the right-of-way of the lac Baker road; thence, northwesterly, along the western limit of that right-of-way to a point on the southwest shore of lac Franchère whose U.T.M. coordinates are: 5 176 850 m N and 500 200 m E; thence, in a general southwesterly then northwesterly direction, along the southwest shore of that lake, the right bank of rivière Kiamika and the left bank of ruisseau Péret to a point on the southeastern limit of the canton de Pérodeau whose U.T.M. coordinates are: 5 178 740 m N and 495 100 m E; thence, southwesterly, along the southeastern limit of that township to a point whose U.T.M. coordinates are: 5 177 450 m N and 493 750 m E; thence, northwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 182 050 m N and 487 100 m E; thence, northeasterly, along a straight line to a point whose U.T.M. coordinates are: 5 186 000 m N and 489 775 m E; thence, northeasterly, along a straight line to a point whose U.T.M. coordinates are: 5 189 740 m N and 491 740 m E; thence, northerly, along a straight line to a point whose U.T.M. coordinates are: 5 194 800 m N and 491 525 m E, a point situated on the left bank of ruisseau Iroquois; thence, in a general northwesterly direction, along the bank of that creek and its extension to a point on the centre line of rivière du Lièvre whose U.T.M. coordinates are: 5 197 660 m N and 490 380 m E; thence, westerly, along a straight line to a point whose U.T.M. coordinates are: 5 197 660 m N and 489 260 m E; thence, northwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 203 090 m N and 486 325 m E; thence, westerly, along a straight line to a point whose U.T.M. coordinates are: 5 203 090 m N and 483 110 m E; thence, southwesterly, along a straight line to a point whose U.T.M. coordinates are: 5 202 350 m N and 481 000 m E, a point situated on the southern limit of the right-of-way of a forest road running alongside ruisseau Sheehan; thence, southwesterly, along the limit of that road running alongside Sheehan and Busby creeks to its meeting point with the extension of the southern limit of the right-of-way of a secondary road, a point whose U.T.M. coordinates are: 5 199 600 m N and 478 100 m E; thence, northwesterly, along that extension and the limit of the right-of-way of the road to a point situated on the western limit of the right-of-way of the lac Polonais road; thence, northwesterly, along that limit to a point whose U.T.M. coordinates are: 5 205 800 m N and 474 750 m E; thence, westerly, along a straight line to the east shore of lac Polonais; thence, southerly, northwesterly and southwesterly, along the shores of lac Polonais, baie Tapani,

lac Foster and the left bank of rivière Polonaise to the northeastern end of lac George; thence, northwesterly, along a straight line to a point on the southwestern limit of the right-of-way of a road, a point whose U.T.M. coordinates are: 5 202 200 m N and 462 600 m E; thence, in a general northwesterly direction, along the limit of the road running south of lac File, alongside Caille and Butor creeks to the southeastern limit of the right-of-way of the road running alongside rivière Notawassi; thence, southwesterly, along the southeastern limit of that right-of-way and the southeastern limit of the right-of-way of the road running south of lac Lamerlière to a point situated 100 metres east of a trail, a point whose coordinates are 5 205 000 m N and 455 600 m E; thence, southerly, along a line parallel to that trail to the point whose coordinates are: 5 205 400 m N and 445 625 m E; thence, westerly, along a straight line to the point whose coordinates are: 5 205 400 m N and 445 450 m E, a point situated on the east shore of the Baskatong reservoir; thence, in a general northwesterly direction, along the east shore of that reservoir and the left bank of rivière Gatineau to its meeting point with the bridge spanning rivière Gatineau near the Ceizur rapids; thence, northwesterly, along the northeast side of that bridge; thence, northeasterly, along the right bank of rivière Gatineau to the extension of the left bank of rivière Bazin; thence, northeasterly, along the left bank of that river to its intersection with a straight line running through the points whose U.T.M. coordinates are: 5 265 250 m N and 478 150 m E; 5 260 650 m N and 482 800 m E; thence, southeasterly, along that straight line to a point situated at its southeastern end; thence, southeasterly, southwesterly, southeasterly, northeasterly, southerly, northeasterly, northwesterly and easterly, along a broken line whose U.T.M. apex coordinates are the following: 5 259 500 m N and 483 850 m E; 5 256 200 m N and 480 650 m E; 5 253 300 m N and 483 500 m E; 5 253 950 m N and 484 900 m E; 5 251 650 m N and 485 200 m E; 5 244 300 m N and 483 600 m E; thence, a straight line skirting lac Montredon to the south to a point whose U.T.M. coordinates are: 5 250 1000 m N and 490 000 m E; thence, along a broken line whose U.T.M. apex coordinates are: 5 254 850 m N and 488 800 m E, 5 254 850 m N and 493 950 m E, 5 255 200 m N and 493 950 m E; the latter point being situated 60 metres east of the east shore of lac Duchastel; thence, northeasterly, along a line parallel to and 60 metres from that shore to a point whose U.T.M. coordinates are: 5 256 850 m N and 495 000 m E; thence, easterly and northerly, along a broken line whose U.T.M. apex coordinates are the following: 5 256 850 m N and 502 150 m E; 5 258 350 m N and 502 150 m E; thence, along a straight line following a direction S 45° E over a distance of 1.25 kilometres; thence, northerly, along a straight line over a distance of 1.77 kilometres; thence along a straight line following a direction N 57° E over a

distance of 5.15 kilometres; thence, easterly, along a straight line over a distance of 11.909 kilometres; thence, along a straight line following a direction S 45° E over a distance of 2.092 kilometres; thence, along a straight line following a direction N 32° E over a distance of 0.966 kilometres; thence, along a straight line following a direction N 45° W over a distance of 1.77 kilometres; thence, along a straight line following a direction N 2° W to the southeast bank of rivière Mitchinamecus; thence, northeasterly, along the southeast bank of that river to the northwestern limit of the right-of-way of the road running alongside lac Wagwabika; thence, northeasterly and southeasterly, along that limit, the southwest shore of lac Kawaskisigat to a point whose U.T.M. coordinates are: 5 266 625 m N and 530 250 m E; thence, easterly, southerly, southeasterly, northeasterly, easterly and northeasterly, along a broken line whose U.T.M. apex coordinates are: 5 268 025 m N and 537 150 m E; 5 263 475 m N and 536 750 m E; 5 262 200 m N and 539 650 m E; 5 264 750 m N and 541 725 m E; 5 264 725 m N and 546 410 m E; 5 265 250 m N and 546 750 m E, the latter point being situated on the north bank of the effluent of lac du Poisson Blanc; thence, easterly, along that north bank to its mouth at lac Kempt (baie Obaoca); thence, southeasterly and northeasterly, along the northeast and northwest shores of lac Kempt (baie Gavin) to the north bank of the tributary of lac Manouane; thence, northeasterly, along that north bank, the northwest shore of lac Manouane, along the west shore of baie du Chien to the right bank of rivière Sarto; thence, northerly, along that right bank to the eastern limit of the right-of-way of the road running west of Lortie, La Baie and Lavigne lakes; thence, in a general northerly direction, along that eastern limit to the southern limit of the right-of-way of the Canadian National railway at Casey; thence, easterly, along that southern limit to the left bank of rivière Saint-Maurice; thence, in a general easterly direction, along the left bank of rivière Saint-Maurice, the left shore of lac Blanc (reservoir) and lac Tourouvre to the right bank of rivière Trenché; thence, in a general northerly direction, along that right bank to its meeting point with the southwestern right-of-way of the bridge spanning rivière Trenché; thence, southeasterly, along a straight line, that southwestern right-of-way to its meeting point with the southeastern right-of-way of the bridge; thence, in a general southeasterly direction along the southwestern right-of-way of the C.I.P. forest road to its meeting point with the southeastern right-of-way of the last bridge over rivière Croche forming part of that forest road; thence, northeasterly, along a straight line, that southeastern right-of-way to its meeting point with the left bank of rivière Croche; thence, in a general northerly direction, along that left bank to its meeting point with the northern limit of the canton de Michaux; thence, easterly, along the northern limit of the townships of Michaux, Biart and Rhodes and

its extension to its intersection with the effluent of lac Monceau, skirting to the south along a line parallel to and 60.35 metres south of the south bank of rivière Métabetchouane and the south shores of Aubuchon, Brion and Vulcain lakes and skirting to the north along a line parallel to and 60.35 metres north of the north shore of lac Consor; thence, along a straight line to the southeastern corner of the canton de Saint-Hilaire; thence, northeasterly, along the southeastern limit of the canton de Saint-Hilaire to the dividing line between ranges IV and V of that township; thence, northwesterly, along the dividing line between ranges IV and V to its intersection with the extension of the dividing line between lots 12 and 13 of ranges I and II of the canton de Saint-Hilaire; thence, northeasterly, along that extension and the dividing line between those lots to the dividing line between the townships of Saint-Hilaire and Caron; thence, southeasterly, along the southwestern limit of the townships of Caron, Mésy, Plessis and Lartigue to a line parallel to and 201.17 metres from the western limit of the right-of-way of route 175, that is a line surveyed by Jos Blanchet, land surveyor, on 19 November 1954, skirting to the south Mésy and Plessis lakes along a line parallel to and 60.35 metres south of their south shore; thence, in a general northwesterly then northeasterly direction, along that line surveyed by Jos Blanchet to a point situated 804.76 metres northeast of the dividing line between the townships of Lartigue and Laterrière; thence, along the line surveyed by Jos Blanchet having a course of S 52°40' E to a point 60.35 metres east of the east bank of ruisseau Simoncouche; thence, in a general southeasterly direction, along a line parallel to and 60.35 metres northeast of the northeast bank of ruisseau Simoncouche, north of the north shore of lac Simoncouche and west of the west bank of a tributary of that lake to its intersection with the line surveyed by Jos Blanchet, land surveyor; thence along that surveyed line having a course of S 52°40' E to its intersection with a line having a course of S 12°00' W; thence, along that line S 12°00' W to the dividing line between the townships of Lartigue and Laterrière; thence, southeasterly, along the dividing line between those townships to the meridian line originating from the northwestern corner of Block B of the canton de Lapointe; thence, southerly, along that meridian line over a distance of 2.494 kilometres; thence, easterly, along a straight line over a distance of 402.34 m; thence, southerly, along a straight line over a distance of 603.50 metres; thence, westerly, along a straight line to the meridian line mentioned above; thence, southerly, along that meridian line over a distance of 603.50 metres; thence, easterly, along a straight line over a distance of 502.92 metres; thence, southerly, along a straight line over a distance of 965.61 metres; thence, westerly, along a straight line to the above-mentioned meridian line; thence southerly, along that meridian line to its beginning point; thence,

southeasterly, northeasterly and easterly, along the western and southern lines of block B to a point 60.35 metres east of the right bank of rivière du Moulin; thence, in a general southerly direction, along a line parallel to the right bank of rivière du Moulin to the southern limit of the canton de Dubuc; thence, easterly, along the southern limit of the townships of Dubuc and Boileau to the western limit of the right-of-way of route 381, skirting along a line parallel to and 60.35 metres south of the south shore of lac Georges; thence, in a general southerly direction, along that western limit to a point whose U.T.M. coordinates are: 5 281 430 m N and 377 370 m E; thence, northeasterly, along a broken line whose U.T.M. apex coordinates are: 5 282 220 m N and 378 120 m E, 5 282 670 m N and 370 700 m E, that latter point being situated 60.35 metres north of the north shore of lac de la Tourterelle Triste; thence, in a general northeasterly, easterly then southeasterly direction, along a line parallel to and 60.35 metres north of the north shore of lac de la Tourterelle Triste, northwest of the northwest bank of the effluent of that lake, north of the north shore of lac Saint-Georges and northeast of the effluent of lac Saint-Georges to the northwestern limit of the Côte de Beaupré seigniory; thence, southwesterly, along that limit to a point 30 metres east of the eastern limit of the right-of-way of route 381; thence, northwesterly, along a line parallel to and 30 metres east of the eastern limit of that right-of-way over a distance of 100 metres; thence, southwesterly, along a line perpendicular to the eastern limit of the right-of-way of route 381 to the limit of that right-of-way; thence, southeasterly, along the eastern limit of that right-of-way to the northwestern limit of the Côte de Beaupré seigniory; thence, southwesterly, along the northwestern limit to the right bank of rivière Gros-Bras; thence, southeasterly, along that right bank to the right bank of rivière du Gouffre; thence, southerly, along that right bank to the starting point.

Those parts of the watercourses situated between their mouths at the St. Lawrence River and the limits indicated in the following table are excluded from the territory described above and are incorporated into Area 7 or 21, as the case may be.

| Name of watercourse | Upstream limit of the part of the watercourse in question |
|----------------------------|-----------------------------------------------------------------------------------------|
| Rivière du Cap Rouge | Downstream side of the local road situated at coordinates 5 179 500 m N and 321 050 m E |
| Rivière Portneuf | Downstream side of the CN railway |
| Rivière Bélisle | Downstream side of route 138 |

| Name of watercourse | Upstream limit of the part of the watercourse in question |
|-------------------------------|----------------------------------------------------------------------------------|
| Le Grand Bras | Downstream side of route 138 |
| Rivière Cazeau | Downstream side of route 138 |
| Rivière Valin | Downstream side of route 138 |
| Rivière du Petit Pré | Downstream side of route 138 |
| Rivière Montmorency | Downstream side of route 138 |
| Rivière Beauport | Downstream side of autoroute 440 |
| Rivière Saint-Charles | Downstream side of the dam situated at coordinates 5 187 500 m N and 330 950 m E |
| Rivière Lafleur | Downstream side of route 368 |
| Le Grand Ruisseau | Bottom of the bay situated at coordinates 5 203 100 m N and 359 700 m E |
| Ruisseau du Moulin | Bottom of the bay situated at coordinates 5 209 000 m N and 360 450 m E |
| Ruisseau du Milieu | Downstream side of the CN railway |
| Ruisseau de la Martine | Downstream side of the CN railway |
| Petite rivière Saint-François | Downstream side of the CN railway |
| Rivière Sainte-Anne du Nord | Downstream side of the CN railway |
| Rivière aux Chiens | Downstream side of route 138 |
| Rivière du Sault à la Puce | Downstream side of route 138 |
| Rivière Le Moyne | Downstream side of route 138 |

The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (N.A.D., 1927, Zone 19).

The whole as shown on Map P-9060.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'environnement et de la faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 21 June 1995

SCHEDULE XVIII

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE

TECHNICAL DESCRIPTION
FISHING, HUNTING AND TRAPPING AREAS

Area 18

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the 50th parallel of north latitude with the watershed line between the drainage basins of the St. Lawrence River and of James Bay; thence, southwesterly, along that line to its southeasternmost point in the canton de Ventadour; thence, southeasterly, a straight line to the meeting point with the northern limit of the canton de Dubois and the dividing line between the Crown lands and the lands held in franc-alleu by the C.I.P. company; thence, southerly then easterly, the eastern and northern limits of the lands held in franc-alleu in the townships of Dubois and Huard to the left bank of rivière Wabano-Ouest; thence, southerly then in a general easterly direction, that left bank, then the left bank of the Wabano and Saint-Maurice rivers, and the left bank of lac Blanc (reservoir) and lac Tourouvre to the right bank of rivière Trenche; thence, in a general northerly direction, that right bank to its meeting point with the southwestern limit of the right-of-way of the bridge spanning rivière Trenche; thence, southeasterly, a straight line, along that southwestern right-of-way to its meeting point with the southeastern limit of the right-of-way of that bridge; thence, in a general southeasterly direction, the southwestern right-of-way of the C.I.P. forest road to its meeting point with the southeastern right-of-way of the last bridge over rivière Croche forming part of that forest road; thence, northeasterly, a straight line, along that southeastern right-of-way to its meeting point with the left bank of rivière Croche; thence, in a general northerly direction, that left bank to its meeting point with the northern limit of the canton de Michaux; thence, easterly, the northern limit of the townships of Michaux, Biart and Rhodes and its extension to the intersection with the effluent of lac Monceau, skirting to the south along a parallel line 60.35 m from the south bank of rivière Métabetchouane and lakes Aubuchon, du Brion and Vulcain and skirting to the north along a parallel line 60.35 m north of the north shore of lac Consor; thence, a straight line to the southeastern corner of the canton de Saint-Hilaire; thence, northeasterly, the southeastern limit of the canton de Saint-Hilaire to the dividing line between ranges IV and V of that township; thence, northwesterly, along the dividing line between ranges IV and V to the intersec-

tion with the extension of the dividing line between lots 12 and 13 of ranges I and II of the canton de Saint-Hilaire; thence, northeasterly, along that extension and the dividing line between those lots to the dividing line between the townships of Saint-Hilaire and Caron; thence, southeasterly, along the southwestern limit of the townships of Caron, Mesy, Plessis and Lartigue to a parallel line 201.17 m from the western limit of the right-of-way of route 175, a line surveyed by Mr. Jos Blanchet, land surveyor, on November 19, 1954, skirting south of lakes Mesy and Plessis along a parallel line 60.35 m south of their south shore; thence, in a general northwesterly then northeasterly direction, along that surveyed line to a point situated 804.67 m northeast of the dividing line between the townships of Lartigue and Laterrière; thence, along that surveyed line having a course of S 52°40' E to a point situated 60.35 m east of the east of the east bank of ruisseau Simoncouche; thence, in a general southeasterly direction, along a parallel line 60.35 m northeast of the northeast bank of ruisseau Simoncouche, north of the north shore of lac Simoncouche and west of the west bank of a tributary of that lake to the intersection with that line surveyed by Mr. Jos Blanchet; thence, along that surveyed line having a course of S 52°40' E to the intersection with a straight line having a course of S 12°00' W; thence, that line S 12°00' W to the dividing line between the townships of Lartigue and Laterrière; thence, southeasterly, the dividing line between those townships to a meridian line originating at the northwest corner of block B of the canton de Lapointe; thence, southerly, that meridian line over a distance of 2 494 kilometres; thence, easterly, a straight line over a distance of 402.34 m; thence, southerly, a straight line over a distance of 603.50 m; thence, westerly, a straight line to that meridian line; thence, southerly, that meridian line over a distance of 603.50 m; thence, easterly, a straight line over a distance of 502.92 m; thence, southerly, a straight line over a distance of 965.61 m; thence, westerly, a straight line to that meridian line; thence, southerly, that meridian line to its point of origin; thence, southeasterly, northeasterly and easterly, the western and southern lines of block B to a point situated 60.35 m east of the right bank of rivière du Moulin; thence, in a general southerly direction, a line parallel to the right bank of rivière du Moulin to the southern limit of the canton de Dubuc; thence, easterly, the southern limit of the townships of Dubuc and Boileau to the western limit of the right-of-way of route 381, skirting along a parallel line 60.35 m south of the south shore of lac Georges; thence, in a general southerly direction, that western limit to a point whose U.T.M. coordinates are: 5 281 430 m N and 377 370 m E; thence, northeasterly, a broken line whose apex coordinates are identified by the following U.T.M. coordinates: 5 282 220 m N and 378 120 m E, 5 282 670 m N and 378 700 m E, a point situated 60.35 m north of

the north shore of lac de la Tourterelle Triste; thence, in general northeasterly, easterly and southeasterly directions, a parallel line 60.35 m north of the north shore of lac de la Tourterelle Triste, northwest of the northwest bank of the effluent of that lake, north of the north shore of lac Saint-Georges et northeast of the effluent of that lac Saint-Georges to the northwestern limit of the Côte de Beaupré seigniory; thence, southwesterly, the latter limit to a point situated 30 m east of the eastern limit of the right-of-way of route 381; thence, northwesterly, along a parallel line 30 m east of the limit of that right-of-way over a distance of 100 m; thence, southwesterly, along a line perpendicular to the eastern limit of the right-of-way of route 381 to that right-of-way limit; thence, southeasterly, the eastern limit of that right-of-way to the northwestern limit of the Côte de Beaupré seigniory; thence, southwesterly, that northwestern limit to the right bank of rivière Gros-Bras; thence, southeasterly, along that right bank to the right bank of rivière du Gouffre; thence, southerly, that right bank to the north shore of the St. Lawrence River; thence, northwesterly, that north shore to the parallel of 50° N latitude; thence, westerly, that parallel to the starting point.

Those parts of the watercourses situated between their mouths and the limits indicated in the following table are excluded from the territory described above and are incorporated into Area 21:

Name of watercourse Upstream limit of the part of the watercourse in question

| | |
|---------------------------|-------------------------------------------------------------------------|
| Rivière Saguenay | Downstream side of the Dubuc bridge at Chicoutimi |
| Rivière Saint-Athanase | Bottom of the bay situated at coordinates 5 342 050 m N and 427 400 m E |
| Rivière Saint-Étienne | Bottom of the bay situated at coordinates 5 338 750 m N and 432 050 m E |
| Rivière des Petites Îles | Bottom of the bay situated at coordinates 5 334 500 m N and 434 650 m E |
| Rivière à David | Bottom of the bay situated at coordinates 5 332 300 m N and 437 150 m E |
| Ruisseau Sainte-Catherine | Downstream side of route 138 |
| Rivière aux Canards | Downstream side of route 138 |

Name of watercourse Upstream limit of the part of the watercourse in question

| | |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Rivière du Chafaud aux Basques | Bottom of the bay situated at coordinates 5 319 300 m N and 442 050 m E |
| Rivière de la Baie des Rochers | Downstream side of the old dam situated at coordinates 5 311 200 m N and 439 900 m E |
| Rivière du Port aux Quilles | Bottom of the bay situated at coordinates 5 303 850 m N and 436 900 m E |
| Rivière Noire | Downstream side of route 138 |
| Rivière du Port au Persil | Downstream side of the local route situated at coordinates 5 295 050 m N and 432 550 m E |
| Rivière Marguerite | Bottom of the bay situated at coordinates 5 289 600 m N and 428 675 m E |
| Rivière du Port au saumon | Downstream side of the little road located at coordinates 5 289 350 m N and 428 500 m E |
| Rivière Malbaie | Downstream side of route 138 |
| Le Gros Ruisseau | Downstream side of the CN railway |
| Rivière Jean-Noël | Downstream side of the CN railway |
| Ruisseau Jureux | Downstream side of the CN railway |
| Ruisseau du Moulin | Downstream side of the CN railway |
| Ruisseau du Seigneur | Downstream side of the CN railway |
| Rivière Portneuf | Downstream side of the first dam situated upstream from route 138 situated at coordinates 5 389 200 m N and 490 200 m E |
| Rivière aux Rosiers | Downstream side of route 138 |

**Name of watercourse Upstream limit of the part of
the watercourse in question**

Rivière Manicouagan Downstream side of route 138

Rivière aux Outardes Downstream side of the
Outardes 2 dam

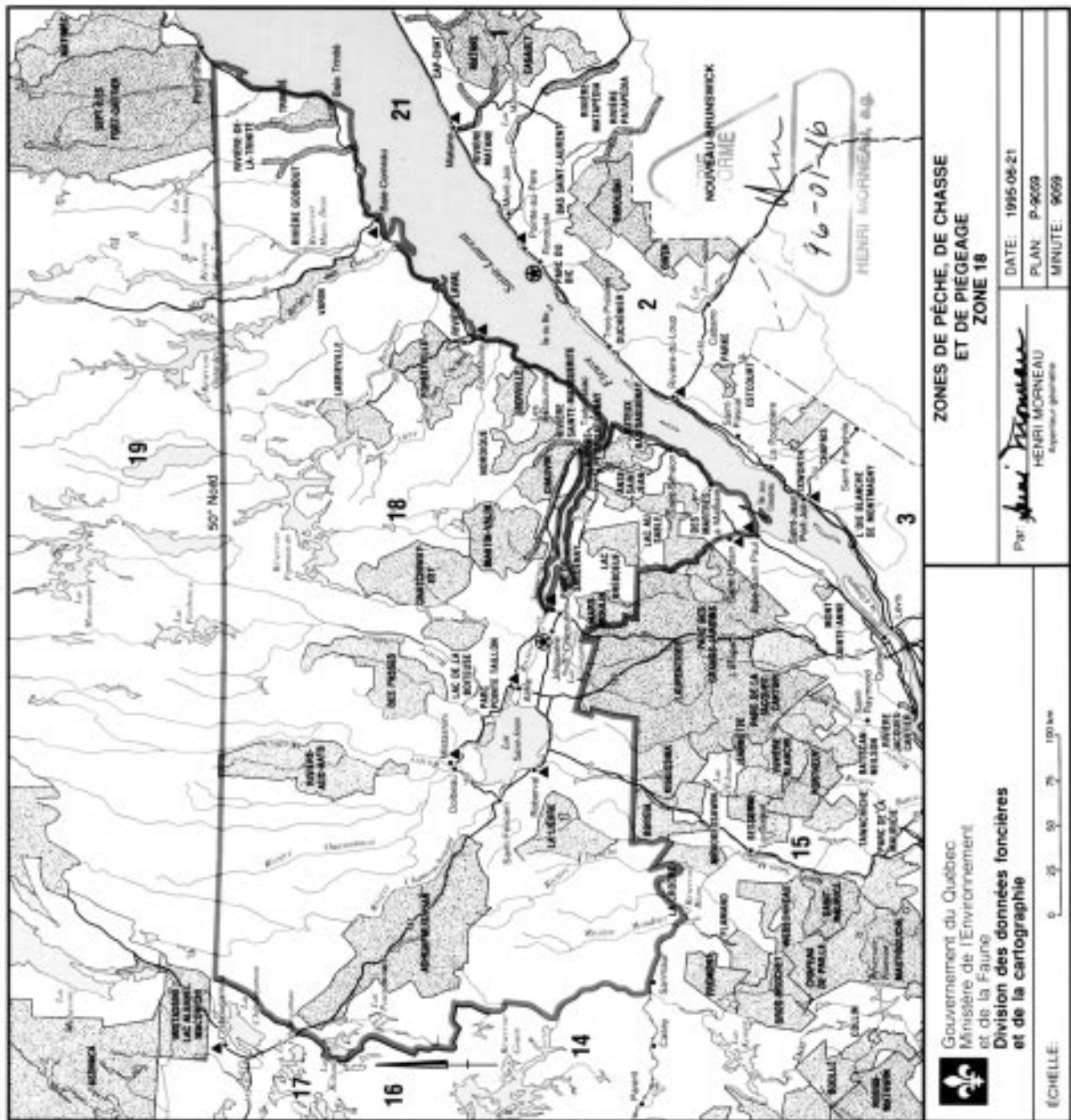
The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (N.A.D., 1927, Zone 19).

The whole as shown on Map P-9059 attached hereto.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 21 June 1995



SCHEDULE XXI

PROVINCE DE QUÉBEC
 MINISTÈRE DE L'ENVIRONNEMENT
 ET DE LA FAUNE

TECHNICAL DESCRIPTION
 FISHING, HUNTING AND TRAPPING AREAS

Area 21

This area comprises:

All that part of the bed of the St. Lawrence River situated downstream from the Pierre-Laporte bridge.

All that part of the bed of rivière Saguenay situated downstream from the Dubuc bridge at Chicoutimi.

All that part of the Gulf of St. Lawrence situated within the Province of Québec, including Chaleur Bay to the Campbelton bridge.

All the territory of the Îles-de-la-Madeleine situated between parallels of latitude 47°10' N and 48°00' W and meridians of longitude 61°00' W and 62°20' W, and including Île-d'Entrée, Île du Havre Aubert, Île du Havre aux Maisons, Île du Cap aux Meules, Île aux Loups, Grosse Île, Île de la Grande Entrée, Île Shag, Île Brion, Rocher aux Margaux, Rocher aux Oiseaux and Corps-Mort, as well as all other islands situated in whole or in part within the latter limits.

N.B. The islands that are not part of the Îles-de-la-Madeleine electoral district are part of the same fishing, hunting and trapping area as the electoral districts to which they belong, except Île aux Coudres, which is part of Area 18, and Île-d'Anticosti, which is part of Area 20.

For the purposes of this technical description, those parts of the watercourses situated between their mouths at the St. Lawrence River, at rivière Saguenay or at the Gulf of St. Lawrence and the points indicated in the following table are considered to be part of Area 21:

Name of watercourse **Upstream limit of the part of the watercourse in question**

| | |
|--------------------|----------------------------------------------------------------------------------------------------------------------|
| Rivière des Mères | Downstream side of the local road running through the points whose coordinates are: 5 196 000 m N and 363 800 m E |
| Ruisseau Corriveau | Downstream side of route 132 |

Name of watercourse **Upstream limit of the part of the watercourse in question**

| | |
|------------------------|----------------------------------------------------------------------------------------------------------------|
| Rivière du Sud | Downstream side of the dam whose coordinates are 5 209 650 m N and 383 100 m E |
| Rivière Vincelotte | Downstream side of route 132 |
| Rivière à la Tortue | Downstream side of route 132 |
| Rivière Trois Saumons | Downstream side of route 132 |
| Rivière Port Joli | Downstream side of route 132 |
| Rivière Chaudière | Downstream side of the piers of the old Garneau bridge whose coordinates are: 5 178 750 m N and 325 950 m E |
| Rivière Etchemin | The downstream side of the old dam whose coordinates are: 5 180 750 m N and 325 950 m E |
| Rivière Cazeau | Downstream side of route 138 |
| Rivière Valin | Downstream side of route 138 |
| Rivière du Petit Pré | Downstream side of route 138 |
| Rivière Montmorency | Downstream side of route 138 |
| Rivière Beauport | Downstream side of autoroute 440 |
| Rivière Saint-Charles | Downstream side of the dam situated at coordinates 5 187 500 m N and 330 950 m E |
| Rivière Lafleur | Downstream side of route 368 |
| Le Grand Ruisseau | Bottom of the bay whose coordinates are: 5 203 100 m N and 359 700 m E |
| Ruisseau du Moulin | Bottom of the bay whose coordinates are: 5 209 000 m N and 360 450 m E |
| Ruisseau du Milieu | Downstream side of the CN railway |
| Ruisseau de la Martine | Downstream side of the CN railway |

| Name of watercourse | Upstream limit of the part of the watercourse in question | Name of watercourse | Upstream limit of the part of the watercourse in question |
|--------------------------------|---------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------|
| Petite rivière Saint-François | Downstream side of the CN railway | Rivière Marguerite | Bottom of the bay whose coordinates are 5 289 600 m N and 428 675 m E |
| Rivière Sainte-Anne du Nord | Downstream side of the CN railway | Rivière du Port au Saumon | Downstream side of the little road whose coordinates are 5 289 350 m N and 428 500 m E |
| Rivière aux Chiens | Downstream side of route 138 | Rivière Malbaie | Downstream side of route 138 |
| Rivière du Sault à la Puce | Downstream side of route 138 | Le Gros Ruisseau | Downstream side of the CN railway |
| Rivière Le Moyne | Downstream side of route 138 | Rivière Jean-Noël | Downstream side of the CN railway |
| Rivière Saint-Athanase | Bottom of the bay whose coordinates are 5 342 050 m N and 427 400 m E | Ruisseau Jureux | Downstream side of the CN railway |
| Rivière Saint-Étienne | Bottom of the bay whose coordinates are 5 338 750 m N and 432 050 m E | Ruisseau du Moulin | Downstream side of the CN railway |
| Rivière des Petites Îles | Bottom of the bay whose coordinates are 5 334 300 m N and 434 650 m E | Ruisseau du Seigneur | Downstream side of the CN railway |
| Rivière à David | Bottom of the bay whose coordinates are 5 332 300 m N and 437 150 m E | Rivière Portneuf | Downstream side of the first dam situated upstream from route 138 at coordinates 5 389 200 and 490 200 m E |
| Ruisseau Sainte-Catherine | Downstream side of route 138 | Rivière aux Rosiers | Downstream side of route 138 |
| Rivière aux Canards | Downstream side of route 138 | Rivière Manicouagan | Downstream side of route 138 |
| Rivière du Chafaud aux Basques | Bottom of the bay whose coordinates are 5 319 300 m N and 442 050 m E | Rivière aux Outardes | Downstream side of the Outardes 2 dam |
| Rivière de la Baie des Rochers | Downstream side of the old dam whose coordinates are 5 311 200 m N and 439 300 m E | Rivière Boyer | Downstream side of route 132 |
| Rivière du Port aux Quilles | Bottom of the bay whose coordinates are 5 303 850 m N and 436 900 m E | Rivière York | Downstream side of de Gaspé bridge |
| Rivière Noire | Downstream side of route 138 | Rivière Darmouth | Downstream side of route 132 |
| Rivière du Port au Persil | Downstream side of the local road whose coordinates are 5 295 050 m N and 432 550 m E | Grande-Rivière | Downstream side of route 132 |
| | | Petit Port-Daniel | Downstream side of route 132 |
| | | Saint-Jean (Gaspé) | Downstream side of the CN railway |
| | | Malbaie | Downstream side of the CN railway |

**Name of watercourse Upstream limit of the part of
the watercourse in question**

| | |
|-------------------|--------------------------------------|
| Petit Pabos | Downstream side of the CN railway |
| Grand Pabos-Ouest | Downstream side of the CN railway |
| Port-Daniel | Downstream side of the CN railway |

The U.T.M. coordinates mentioned above were graphically traced from maps to a scale of 1:50 000 published by the Department of Energy, Mines and Resources of Canada (N.A.D., 1927, Zone 19).

The whole as shown on Map P-9058 attached hereto.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 21 June 1995

SCHEDULE XXV

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE

TECHNICAL DESCRIPTION
FISHING, HUNTING AND TRAPPING AREAS

Area 25

That part of Québec whose perimeter is as follows:

Starting from the meeting point of the Québec—Ontario border and the upstream side of the Carillon dam on rivière des Outaouais;

Thence, northerly, the upstream side of that dam and its extension to the northern limit of the right-of-way of route 344;

Thence, westerly, along that limit to the northern limit of the right-of-way of route 148;

Thence, westerly then northwesterly, along that northern limit to the meeting point with the left bank of rivière Outaouais (north channel) near Waltham Station;

Thence, in a general northwesterly direction, along that left bank to the east shore of lac Témiscamingue to its northern end;

Thence, westerly, a straight line to the west shore of lac Témiscamingue;

Thence, southwesterly, that west shore to the Québec—Ontario border;

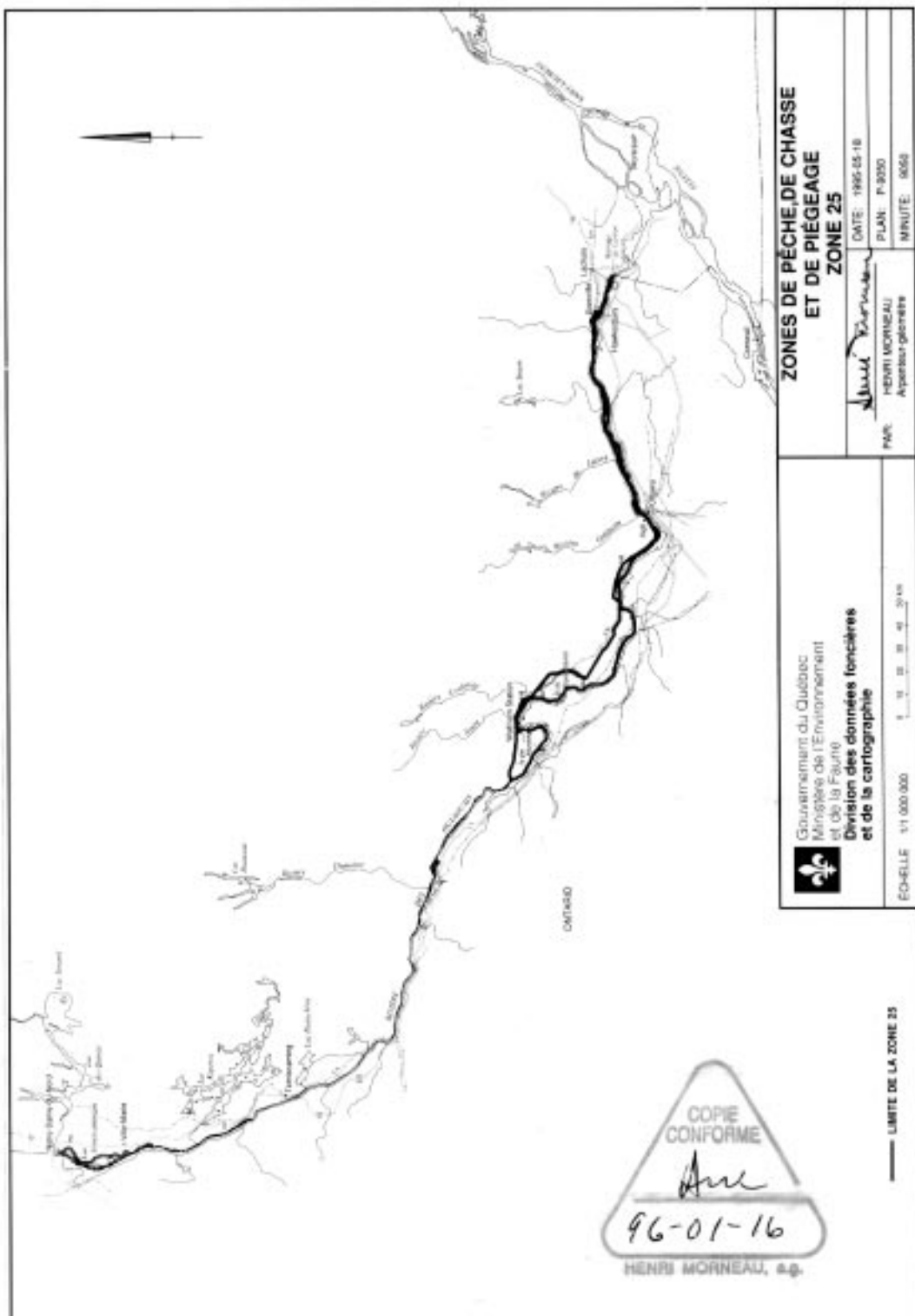
Thence, in a general southeasterly then northeasterly direction, that border to the starting point.

The whole as shown on Map P-9050 to a scale of 1:1 000 000, a reduced copy of which, bearing number P-9050-1, is attached hereto for reference purposes.

The original of this document is kept at the Division des données foncières et de la cartographie of the ministère de l'Environnement et de la Faune.

Prepared by: HENRI MORNEAU,
Land surveyor

Québec, 18 May 1995



Gouvernement du Québec

O.C. 27-96, 10 January 1996

An Act respecting the conservation
and development of wildlife
(R.S.Q., c. C-61.1)

Wildlife Sanctuaries Baldwin and Port-Daniel — Amendments

Amendment to the Wildlife Sanctuaries (Baldwyn
and Port-Daniel) Regulation

WHEREAS the Baldwin Wildlife Sanctuary was established in accordance with section 81.2 of the Wildlife Conservation Act (R.S.Q., c. C-61), by the Wildlife Sanctuaries (Baldwyn and Port-Daniel) Regulation made by Order in Council 848-84 dated 4 April 1984, amended by the Regulation made by Order in Council 1298-84 dated 6 June 1984 and further amended by Order in Council 139-92 dated 5 February 1992;

WHEREAS the Wild-life Conservation Act was replaced by the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1);

WHEREAS under section 186 of the Act respecting the conservation and development of wildlife, every provision of a regulation, order in council or order made by the Government under the Wild-life Conservation Act continues to be in force to the extent that it is consistent with that Act;

WHEREAS under section 184 of that Act, the provisions of the Wild-life Conservation Act (R.S.Q., c. C-61) are replaced by the corresponding provisions of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1);

WHEREAS under section 111 of the Act respecting the conservation and development of wildlife, the Government may, by order, establish wildlife sanctuaries on lands in the public domain and dedicate them to the conservation, development and utilization of wildlife;

WHEREAS under section 191.1 of the Act respecting the conservation and development of wildlife, regulations made by the Government under section 111 of that Act before 1 January 1987 shall continue to be in force until they are replaced, amended or repealed by an order of the Government;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Order in Council concerning an Amendment to the Wildlife Sanctuaries (Baldwyn and Port-Daniel) Regulation was published in Part 2 of the *Gazette officielle du Québec* of 20 September 1995 with a notice that, upon the expiry of 45 days following that publication, it could be made by the Government;

WHEREAS no comments were made following that publication;

WHEREAS it is expedient to amend the Wildlife Sanctuaries (Baldwyn and Port-Daniel) Regulation in order to delete the provisions respecting the Baldwin Wildlife Sanctuary;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment and Wildlife:

THAT the Wildlife Sanctuaries (Baldwyn and Port-Daniel) Regulation, made by Order in Council 848-84 dated 4 April 1984, amended by the Regulation made by Order in Council 1298-84 dated 6 June 1984 and further amended by Order in Council 139-92 dated 5 February 1992, be further amended:

(1) by substituting the title “Regulation respecting the Port-Daniel Wildlife Sanctuary” for the title “Wild-life Sanctuaries (Baldwyn and Port-Daniel) Regulation”;

(2) by substituting the following for section 1:

“1. The territory described in Schedule I, whose plan appears in Schedule II, is established as a wildlife sanctuary known under the name of “Port-Daniel Wildlife Sanctuary.”;

(3) by substituting, in sections 2 to 8 and 10 of the Regulation, the words “the wildlife sanctuary” for the words “the wildlife sanctuaries”;

THAT this Order in Council come into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

9555

Gouvernement du Québec

O.C. 30-96, 10 January 1996

Securities Act
(R.S.Q., c. V-1.1)

Securities — Amendments

Regulation to amend the Regulation respecting securities

WHEREAS under the Securities Act, the Government may make regulations for the application of the Act;

WHEREAS in accordance with the Act, the Government made, by Order in Council 660-83 dated 30 March 1983, the Regulation respecting securities;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a Draft of the Regulation to amend the Regulation respecting securities was published in Part 2 of the *Gazette officielle du Québec* dated 16 August 1995, with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS in accordance with the Securities Act, the Draft Regulation was also published in the Bulletin de la Commission of 4 August 1995;

WHEREAS it is expedient to make the Draft Regulation published on 16 August 1995, with amendments;

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

THAT the Regulation to amend the Regulation respecting securities, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting securities

Securities Act
(R.S.Q., c. V-1.1, ss. 48.1, 81, 150 and 232,
and s. 331, pars. 1, 3, 6, 9, 21.1, 23, 27 and 27.1)

1. The Regulation respecting securities, made by Order in Council 660-83 of March 30, 1983 and amended by the Regulations made by Orders in Council 1758-84 of August 8, 1984, 1263-85 of June 26, 1985, 697-87 of

May 6, 1987, 977-88 of June 22, 1988, 1493-89 of September 13, 1989, 1622-90 of November 21, 1990, 680-92 of May 6, 1992, 980-92 of June 30, 1992, 1145-92 of August 5, 1992, 226-93 of February 24, 1993 and 1346-93 of September 22, 1993 is again amended by striking out in section 13 the figures “66, 67, 69”.

2. Sections 70.4 and 70.5 are revoked.

3. Section 137 is amended by adding, at the end, the words “directly related to exploration activities”.

4. The Regulation is amended by inserting, after section 98, the following:

“**98.1** In the case of a medium term notes program distribution, a report containing a summary of pricing supplements must be filed with the Commission at the end of each of two twelve month periods following the date of receipt of the preliminary shelf prospectus.

The report shall include the following information: the supplement number, the distribution date, the gross value and the interest rate of the notes.”.

5. Section 139 is revoked.

6. Section 188 is revoked.

7. Section 189.1.2 of the Regulation is amended by striking out, in the first paragraph, the figure “121”.

8. The Regulation is amended by inserting, after section 191, the following:

“**191.1** The introducing broker who solicits orders from his clients in order to have those orders executed on a stock exchange or on the over-the-counter market by a carrying broker shall apply for registration as a dealer with an unrestricted practice.

191.2 A person who intends to limit his activity as a dealer to that which is permitted at an International Financial Centre as prescribed by the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1) shall apply for registration as a dealer with an unrestricted practice.”.

9. Section 192 is amended:

(1) by striking out, in subparagraph (4) of the first paragraph, the words “offering research services with respect to investment or”;

(2) by substituting the following for the second paragraph:

“The dealer with a restricted practice, except for the ones in the categories provided for in subparagraphs 6 and 7, must always present himself using the specific designation of the category to which he belongs, in particular in printed documents and in advertising.”

10. The Regulation is amended by inserting, after section 193, the following:

“**193.1** A person who intends to limit his activity as adviser to that which is permitted at an International Financial Centre as prescribed by the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1) must apply for registration as an unrestricted practice adviser.”

11. The Regulation is amended by inserting, after section 197, the following:

“**197.1** The representative who carries on business as a discount broker, as a mutual fund dealer, as an investment contract dealer or as a scholarship plan dealer must always present himself as a representative and mention the category to which he belongs.”

12. Section 200 is amended by adding, at the end, the following paragraph:

“The suspension is lifted when the fees are paid to the Commission.”

13. Section 201 is amended by deleting the third paragraph.

14. The Regulation is amended by inserting, after section 201, the following:

“**201.1** The Commission may automatically cancel a registration of a dealer or an adviser when the period of suspension exceeds one year.”

15. Section 205 is amended by substituting the following for the second paragraph:

“In addition, a person who wishes to carry out the duties of a senior executive must possess the knowledge and experience which, in the opinion of the Commission, would adequately prepare him for his duties.”

16. The following is substituted for section 207:

“**207.** A dealer with an unrestricted practice or a discount broker must possess a minimum capital of \$250 000.

An introducing broker must possess a minimum capital of \$75 000.

A dealer with an unrestricted practice or a discount broker must possess a risk adjusted capital, which is not less than zero, calculated according to the method prescribed by The Montreal Exchange. The deductible under the insurance policy or the bonding prescribed by section 213 must be included.”

17. Section 208 is amended:

(1) by inserting, in the first paragraph, after the words “discount dealer” the words “the security issuer or the independent trader”;

(2) by deleting the second paragraph.

18. The following is substituted for section 212:

“**212.** A dealer or an adviser may, with the authorization of the Commission, borrow funds that will be included in its risk adjusted capital, its net free capital or its working capital, provided that their repayment is subordinated to the repayment of other creditors, and fills in the form prescribed by the policy statements of the Commission.”

19. Section 220 is amended by substituting the following for the first paragraph:

“A dealer or adviser must keep the accounting books and registers necessary for its activities and must retain them for a period of at least five years, except for the opening of account form which must be retained for a period of at least five years from the closing of the account.”

20. Section 222 is amended:

(1) by adding, in paragraph 6, the following subparagraphs:

“(e) the opening account form and its updates;

(f) the document required at the time of the opening of an account by a dealer authorized to act as a financial planner;

(g) the form “Declaration of Funds” used for important cash transactions;”;

(2) by substituting the following for paragraph 9:

“(9) a monthly trial balance and a monthly computation of the risk adjusted capital or net free capital;”;

(3) by adding, after paragraph 10, the following:

“(11) a register of commission sharing where the following information is recorded with respect to each share: the identity of those sharing the commission with their address and industry segment, the object and date of the transaction, the identity of the persons who are parties thereto, the percentage of the commission or its amount and the way it is allocated between those sharing it.”.

21. Section 224 is amended:

(1) by substituting the following for paragraph 3:

“(3) a file for each customer containing:

(a) the opening account form;

(b) management contracts made with its customers;

(c) the document required at the time of the opening of an account by a dealer authorized to act as a financial planner.

(d) the form “Declaration of Funds” used for important cash transactions;

(e) options or futures trading agreement.”;

(2) by adding, after paragraph 5, the following:

“(6) books and registers showing in detail all the assets and liabilities, proceeds and expenses as well as capital;

(7) a monthly trial balance and a monthly computation of working capital.”.

22. The Regulation is amended by inserting, after section 224, the following:

“**224.1** The dealer or the adviser keeps a complaints register which includes the following information:

(1) the date of the complaint;

(2) the plaintiff’s name;

(3) the name of the person who is the object of the complaint;

(4) the security or services which are the object of the complaint;

(5) the date and conclusions of the decision rendered in connection with the complaint.

224.2 The dealer or the adviser shall establish in writing rules of internal control allowing the senior executive in charge of the principal place of business in Québec to:

(1) oversee the opening and management of clients’ accounts;

(2) supervise representatives and office staff;

(3) ensure compliance with the Act, the Regulation, the policy statements of the Commission and the rules of the self-regulatory organization of which it is a member.

224.3 The introducing broker with a head office in Québec is exempted from the obligations under paragraphs 1, 2, 3, 5 and 7 of section 222, which are incumbent upon the carrying broker.

224.4 The introducing broker with a head office outside Québec is exempted from the obligations under paragraph 5 of section 222 and paragraphs 1 and 2 of section 223, which are incumbent upon the carrying broker.”.

23. Section 225 is amended by inserting, after paragraph 4, the following paragraph:

“(5) change in the ending date of a financial year.”.

24. Section 227 is amended by inserting, in the introductory paragraph of the section, after the word “representative”, the words “or an officer”.

25. Section 232 is amended by substituting, in the first paragraph, the words “a dealer or an adviser” for the words “a dealer in any category or an adviser with an unrestricted practice”.

26. The Regulation is amended by inserting, after section 236.3, the following:

“**236.4** Any portfolio management agreement entered into between a client and a dealer or adviser with an unrestricted practice:

(1) shall contain a clause stipulating that the client retains the right to cancel the agreement at any time;

(2) shall indicate the name of the custodian responsible for the safekeeping of securities and cash belonging to the client and, in the case of a third party, the address.”.

27. Section 237.1 is amended by adding the following paragraph at the end:

“This prohibition does not apply to recommendations made by a firm underwriter or a principal best effort underwriter when the provisions of sections 236.1 or 236.2 are otherwise respected.”.

28. Section 239 is amended by striking out the word “audited”.

29. Section 267 of the Regulation is amended:

(1) by substituting, in paragraph 1, the figure “\$5 000” for the figure “\$2 000”;

(2) by adding, at the end of subparagraph *c* of paragraph 6, the words “or, if the offering memorandum is not required, at the time of filing the information prescribed by section 107;”;

(3) by adding, after paragraph 10, the following:

“(11) at the time of filing an escrow agreement, \$500.”.

30. The following is substituted for section 268:

“**268.** As a departure from the requirements of paragraph 3 of section 267:

(1) in the case of a continuous distribution, except in the case of the distribution of medium term notes, the fee to be paid at the time of filing the prospectus in its final form is equal to the amount by which 0.04 % of the gross value of the securities distributed in Québec during the last financial year exceeds \$1 000 or \$5 000 in the case of a money market fund.

However, in the case of a money market fund, the calculation of the fees is made pursuant to the net distribution, that is the purchases less the redemptions.

In the case where an issuer decides not to file a new prospectus, the fees payable with respect to securities distributed during the last financial year are paid at the time of filing the report prescribed in section 98.

(2) in the case of a medium term notes program distribution, the fee is equal to 0.04 % of the value of the notes distributed where the distribution takes place only in Québec and in other cases to 0.04 % of 25 % of the value of the notes distributed in Canada.

The fees shall be paid at the time of filing the report prescribed in section 98.1.

The total fees paid shall be equal to the amount exceeding the \$5 000 paid at the time of filing the preliminary shelf prospectus.”.

31. The Regulation is amended by inserting, after section 268, the following:

“**268.1** As a departure from the requirements of paragraph 3 of section 267, in the case of a distribution of units comprised of securities that give the right to receive distributions and to benefit from all other attributes of ownership of an underlying security and securities that give the right to benefit from the potential capital appreciation of an underlying security, the fee to be paid at the time of filing the report prescribed by section 94 is equal to the amount by which 0.004 % of the value of the securities distributed in Québec exceeds \$1 000.”.

32. The Regulation is amended by substituting the following for section 270:

“**270.** The fees payable under paragraphs 1, 3, 6 and 8 of section 267 with respect to the issuing by a savings and credit union of permanent shares referred to in section 73 of the Savings and Credit Unions Act (R.S.Q., c. C-4.1) shall be determined on the following basis:

(1) distributions of permanent shares or, as the case may be, amendments to prospectuses, are deemed to constitute a single distribution or, as the case may be, a single amendment, if carried out simultaneously or within the context of a similar operation during a period not exceeding twelve months by savings and credit unions affiliated with a federation belonging to a confederation;

(2) the confederation is deemed to be the person intending to carry out the distribution of the aggregate value of the shares thereby distributed by these savings and credit unions.”.

33. Section 271.1 is amended by substituting “3, 5 or 8” for “3 or 8”.

34. Section 271.2 is amended by adding, after paragraph 8, the following:

“(9) at the time of filing a copy of the press release pursuant to section 73 of the Act, \$100.”.

35. Section 271.4 is amended by inserting, in subparagraph *b* of paragraph 1, the words “in Canada” after the word “offered”.

36. The Regulation is amended by inserting, after section 271.4, the following:

“**271.4.1** A fee of \$1 000 is payable by the offeror at the time of filing the documents prescribed in subparagraph 3 of the first paragraph of section 121 of the Act.”.

37. Section 271.5 of the Regulation is amended:

(1) by substituting, in subparagraph *a* of paragraph 2, the figure “\$150” for the figure “\$100”;

(2) by substituting, in subparagraph *b* of paragraph 3, the words “who ceased their activity” for the words “whose rights granted by registration are suspended”;

(3) by adding, after subparagraph *b* of paragraph 3, the following:

“(c) \$75 for each establishment, an establishment being a location where a registered dealer carries on its activities.”;

(4) by substituting, in subparagraph *b* of paragraph 4, the words “who ceased their activity” for the words “whose rights granted by registration are suspended”;

(5) by adding, after subparagraph *b* of paragraph 4, the following:

“(c) \$75 for each establishment, an establishment being a location where a registered dealer carries on its activities.”;

(6) by substituting, in subparagraph *b* of paragraph 5, the words “who ceased their activity” for the words “whose rights granted by registration are suspended”;

(7) by striking out, in paragraph 7, the number “4”;

(8) by substituting the following for paragraph 8:

“(8) with respect to the preparation of an inspection, the inspection itself and the follow-up of the recommendations, \$85 per hour per inspector within 30 days from the date of the statement of fees.”;

(9) by adding, after paragraph 8, the following:

“(9) at the time of filing the notice, prescribed in section 202, by a dealer which is not a member of a self-regulatory organization to which the Commission has delegated the provisions concerning the registration of representatives, or by an adviser, to the effect that it has hired a representative, \$50;

(10) at the time of filing, by a representative of a dealer with a restricted practice, an application pursuant to section 202 to move to a dealer with an unrestricted practice or to a dealer with a restricted practice of another category, \$125;

(11) at the time of filing the notice prescribed by paragraph 4 of section 228, \$500.”;

(10) by substituting the following for the last paragraph:

“The total capital represents the aggregate of the amounts shown in line total capital of Statement A, and in line standby subordinated loan of Statement B of the Joint Regulatory Financial Questionnaire and Report adopted by self-regulatory organizations.”.

38. The Regulation is amended by inserting, after section 271.5, the following:

“**271.5.1** A fee of \$85 per hour per inspector is payable by any investment fund incorporated or organized under an Act that provides for an inspection by the Commission, within 30 days of the date of the statement of fees regarding the preparation of the inspection, the inspection itself and the follow-up of the recommendations.”.

39. Section 271.7 is amended:

(1) by striking out, in the second paragraph, after the word “if” the words “the address of”;

(2) by substituting the following for the fourth paragraph:

“The monies are remitted to the Commission within a delay of 30 days after March 31, June 30, September 30 and December 31 of each year. The monies are deposited in a trust account when they exceed \$1 000. Interest earned may be kept by the dealer.”;

(3) by striking out, in the fifth paragraph, the words “accumulated in the account”.

40. Section 271.8 of the Regulation is amended:

(1) by inserting, after paragraph 2, the following:

“(2.1) a trade in debt security issued or guaranteed by a foreign country or by a political subdivision of a foreign country;

(2.2) a trade in debt security issued or guaranteed by a trust company licensed under the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01) or by an insurance company licensed under the Act respecting insurance (R.S.Q., c. A-32)”;

(2) by substituting the following for paragraph 3:

“(3) a trade in debt security which has a maturity date of not more than 365 days from its issue;”;

(3) by striking out, in paragraph 6, the following words “including redemption by a mutual fund of its own securities”;

(4) by adding, after paragraph 6, the following:

“(7) the redemption, or any other purchase, by an issuer of securities issued by it, as well as the sale of securities so redeemed or purchased.”.

41. The Regulation is amended by adding, after section 271.8, the following:

“**271.9** For the purpose of calculating the fees prescribed in section 271.7, all purchases of securities of the same class or series of an issuer, made by a dealer as principal on the same day, shall be deemed to be a single purchase and the same rule applies to sales.

271.10 For the purpose of calculating the fees prescribed in section 271.7, all purchases of securities of the same class or series of an issuer, made by a dealer as agent on the same day and pursuant to one purchase order, shall be deemed to be a single purchase and the same rule applies to sales.”.

42. Section 283 is amended by substituting, in paragraph 1, the word “net” for the word “total”.

43. Schedule I is amended by substituting the figure “164” for “160” in the last subparagraph of paragraph “4. Other remuneration” of Item 22.

44. Schedule IV is amended by substituting the references to “paragraphs 1 and 2 of section 164 or of section 165 or 166” for the references “paragraphs 1 and 2 of section 160 or of section 161 or 162” in Item 9.1.

45. Schedule VI is amended by substituting the figure “164” for “160” in the last subparagraph of paragraph “4. Other remuneration” of Item 10.

46. Schedule VIII is amended by replacing, in the last paragraph of section 4 entitled “Other remuneration” in Item 6, the number “160” by the number “164”.

47. Schedule XV is amended by striking out, in the title, the word “audited”.

48. Schedule XVI to the Regulation is amended by substituting, in the first paragraph of Item 11, the words “offering memorandum” for the word “prospectus”.

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

9551

Gouvernement du Québec

O.C. 35-96, 10 January 1996

Taxation Act
(R.S.Q., c. I-3)

Regulation — Amendments

Regulation to amend the Regulation respecting the Taxation Act

WHEREAS under subparagraph *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to generally prescribe the measures required for the application of the Act;

WHEREAS the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1) was made under that Act;

WHEREAS the Taxation Act was amended by Chapter 77 of the Statutes of 1989 and by Chapter 59 of the Statutes of 1990 in order to implement fiscal measures announced on 30 April 1987, 18 December 1987, 12 May 1988, 30 June 1988 and 19 December 1989 by the Minister of Finance in Budget Speeches, in Minister’s Statements and in a press release;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act, principally in order to implement those fiscal measures of the Gouvernement du Québec;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without prior publication as provided for in section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation justifies the absence of prior publication and such coming into force;

WHEREAS under section 27 of the Regulations Act, a regulation may take effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under the second paragraph of section 1086 of the Taxation Act, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

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

THAT the Regulation to amend the Regulation respecting the Taxation Act, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. f)

1. 1. The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1), amended by the Regulations made by Orders in Council 3211-81 dated 25 November 1981 (Suppl., p. 767), 3438-81 dated 9 December 1981 (Suppl., p. 789), 144-82 dated 20 January 1982 (Suppl., p. 790), 1544-82 dated 23 June 1982 (Suppl., p. 792), 2823-82 dated 1 December 1982, 2962-82 dated 15 December 1982, 227-83 dated 9 February 1983, 500-83 dated 17 March 1983, 2486-83 dated 30 November 1983, 2727-84 dated 12 December 1984, 2847-84 dated 19 December 1984, 491-85 dated 13 March 1985, 2508-85 dated 27 November 1985, 2509-85 dated 27 November 1985, 2583-85 dated 4 December 1985, 544-86 dated 23 April 1986, 1239-86 dated 13 August 1986, 1811-86 dated 3 December 1986, 1812-86 dated 3 December 1986, 7-87 dated 7 January 1987, 1472-87 dated 23 September 1987, 1875-87 dated 9 December 1987, 421-88 dated 23 March 1988, 615-88 dated 27 April 1988, 838-88 dated 1 June 1988, 1076-88 dated 6 July 1988, 1549-88 dated 12 October 1988, 1745-88 dated 23 November 1988, 1746-88 dated 23 November 1988, 1747-88 dated 23 November 1988, 1819-88 dated 7 December 1988, 1038-89 dated 28 June 1989, 1344-89 dated 16 August 1989, 1764-89 dated 15 November

1989, 140-90 dated 7 February 1990, 223-90 dated 21 February 1990, 291-90 dated 7 March 1990, 1666-90 dated 28 November 1990, 1797-90 dated 19 December 1990, 143-91 dated 6 February 1991, 538-91 dated 17 April 1991, 1025-91 dated 17 July 1991, 1232-91 dated 4 September 1991, 1471-91 dated 23 October 1991, 1589-91 dated 20 November 1991, 1114-92 dated 29 July 1992, 1697-92 dated 25 November 1992, 208-93 dated 17 February 1993, 868-93 dated 16 June 1993, 1114-93 dated 11 August 1993, 1539-93 dated 3 November 1993, 1646-93 dated 24 November 1993, 91-94 dated 10 January 1994, 366-94 dated 16 March 1994, 849-94 dated 8 June 1994, 1660-94 dated 24 November 1994, 1691-94 dated 30 November 1994, 473-95 dated 5 April 1995, 522-95 dated 12 April 1995 and 1562-95 dated 29 November 1995, is further amended by substituting the following for section 11R1:

“**11R1.** For the purposes of section 11 of the Act, a foreign business corporation means a foreign business corporation contemplated in subsection 4 of section 250 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”

2. Subsection 1 has effect from 1 December 1991.

2. 1. Section 21.19R1 is amended by substituting the following for subparagraph *c* of the second paragraph:

“(c) a registered labour-sponsored venture capital corporation within the meaning of section 204.8 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”

2. Subsection 1 has effect from 1 March 1994.

3. 1. Section 92.11R3 is amended by substituting the following for paragraph *b*:

“(b) the issuer of which is either a corporation described in paragraphs *b* to *d* of section 250.3 of the Act, a corporation described in subparagraph *ii* of paragraph *b* of the definition of the expression “retirement savings plan” provided for in subsection 1 of section 146 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), a life insurance corporation, a registered charity or a corporation that is neither a mutual fund corporation nor a mortgage investment corporation, but whose principal activity consists in making loans;”

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

4. 1. Section 104R1 is amended by substituting the following for paragraphs *a* and *b*:

“(a) “conversion” and “conversion cost” have the meaning assigned to them by subsection 21 of section 13 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.);

(b) “vessel” means a vessel as defined in the Canada Shipping Act (Revised Statutes of Canada (1985), c. S-9).”

2. Subsection 1, where it replaces paragraph *a* of section 104R1 of the Regulation respecting the Taxation Act, applies to a taxation year ending after 30 November 1991 and, where it replaces paragraph *b* of that section, has effect from 12 December 1988.

5. 1. Section 104R3 is amended by substituting the following for paragraph *a*:

“(a) if an amount at least equal to the proceeds of disposition is used by the taxpayer, before the month of May 1974 and during the taxation year in which he disposed of the vessel or within 4 months following the end of that taxation year, under the conditions provided for in subparagraph *i* of paragraph *a* of subsection 15 of section 13 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), either for replacement of the vessel or to incur any conversion cost with respect to another vessel owned by the taxpayer; or”

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

6. 1. Section 130R2 is amended

(1) by substituting the following for paragraph *f* of subsection 1:

“(f) “television commercial message” has the meaning assigned to it by subsection 2 of section 1104 of the Regulations made under the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.);”

(2) by substituting the following for subparagraph *i* of paragraph *m* of subsection 1:

“*i*. is incurred between 16 November 1978 and 1 January 1988 and after the mine has come into production in reasonable commercial quantities;”

(3) by substituting the words “hydrocarbures connexes” for the words “hydrocarbures apparentés” in the French text of paragraph *n* of subsection 1;

(4) by substituting the following for paragraph *a* of subsection 4:

“(a) “mine” includes a well for the extraction of material from a deposit of sylvite or halite, but does not include an oil or gas well, sand pit, gravel pit, clay pit, shale pit, peat bog, deposit of peat or stone quarry other than a deposit of bituminous sands, oil sands or oil shale or a kaolin pit;”

(5) by substituting the following for paragraph *d* of subsection 7:

“(d) operating an oil or gas well or extracting petroleum or natural gas from a natural accumulation of petroleum or natural gas;”

(6) by substituting the following for paragraph *a* of subsection 8:

“(a) “Canadian” means a Canadian citizen within the meaning of the Citizenship Act (Revised Statutes of Canada (1985), c. C-29) or a permanent resident within the meaning of the Immigration Act, 1976 (Statutes of Canada);”

2. Paragraphs 1 and 3 of subsection 1 apply to a taxation year ending after 30 November 1991.

3. Paragraphs 2 and 4 of subsection 1 apply from the 1988 taxation year.

4. Paragraph 5 of subsection 1 applies to a taxation year ending after 31 March 1985.

5. Paragraph 6 of subsection 1 has effect from 12 December 1988.

7. Section 130R87 is amended by substituting the following for paragraph *a* in the French text:

“(a) après le 25 mai 1976 et conçus principalement pour déterminer l’existence d’un gisement de pétrole ou de gaz naturel, à l’exception d’une ressource minérale, situer un tel gisement ou en déterminer l’étendue ou la qualité, ou pour forer un puits de pétrole ou de gaz; ou”

8. 1. Section 145R1 is amended

(1) by substituting the following for subparagraph *ii* of paragraph *a*:

“ii. a rental or a royalty paid or payable by the taxpayer and computed on the basis of the amount or the value of petroleum, natural gas or related hydrocarbons either produced after 31 December 1981 from a natural accumulation of petroleum or natural gas in Canada, other than a resource within the meaning of paragraph *k* of section 360R2, or from an oil or gas well in Canada,

or produced after 30 June 1988 from a resource within the meaning of that paragraph *k* that is a deposit of bituminous sands, oil sands or oil shale, other than an amount prescribed in section 91R1 or an amount that is a production royalty within the meaning of paragraph *j.1* of section 360R2; over”;

(2) by substituting the following for paragraph *b*:

“(b) the excess of the aggregate that would be determined under paragraph *b* of section 360R17, other than any part of that aggregate determined under subparagraph *v* of that paragraph following the disposition during the year of a property in circumstances giving rise to the application of section 360R7, over the aggregate that would be determined under paragraph *a* of section 360R17 in computing the earned depletion base of the taxpayer at the end of the year.”.

2. Paragraph 1 of subsection 1 applies in respect of a rental or a royalty computed on the basis of the amount or the value of petroleum, natural gas or related hydrocarbons produced after 30 June 1988. Notwithstanding the foregoing, where subparagraph *ii* of paragraph *a* of section 145R1 of the Regulation respecting the Taxation Act, made by that paragraph 1, applies to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text.

3. Paragraph 2 of subsection 1 applies to a taxation year ending after 17 February 1987.

9. 1. Section 145R1.1 is amended

(1) by substituting the words “Petroleum Incentives Program Act (Revised Statutes of Canada (1985), c. P-13)” for the words “Petroleum Incentives Program Act (Statutes of Canada)” in paragraph *a*;

(2) by substituting the following for paragraph *b*:

“(b) each amount which is included in the resource profits of the taxpayer for the year in respect of an oil business or a mining business and which is a rental or a royalty computed on the basis of the amount or the value of petroleum, natural gas or related hydrocarbons either produced after 31 December 1981 from a natural accumulation of petroleum or natural gas in Canada, other than a resource within the meaning of paragraph *k* of section 360R2, or from an oil or gas well in Canada, or produced after 30 June 1988 from a resource within the meaning of that paragraph *k* that is a deposit of bituminous sands, oil sands or oil shale, other than a production royalty within the meaning of paragraph *j.1* of section 360R2.”.

2. Paragraph 1 of subsection 1 has effect from 12 December 1988.

3. Paragraph 2 of subsection 1 applies in respect of a rental or a royalty computed on the basis of the amount or the value of petroleum, natural gas or related hydrocarbons produced after 30 June 1988. Notwithstanding the foregoing, where paragraph *b* of section 145R1.1 of the Regulation respecting the Taxation Act, made by that paragraph 2, applies to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text.

10. 1. Section 157R1 is amended by substituting the following for paragraphs *a* and *b*:

“(a) paragraph *a* of subsections 3.1 and 4 of section 164 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) and any similar provision of a statute of a province other than Québec which provides for a tax similar to that provided for by the Income Tax Act;

(b) paragraph *a* of subsection 3.1 of section 91 of the Petroleum and Gas Revenue Tax Act (Revised Statutes of Canada (1985), c. P-12).”.

2. Subsection 1, where it replaces paragraph *a* of section 157R1 of the Regulation respecting the Taxation Act, applies to a taxation year ending after 30 November 1991 and, where it replaces paragraph *b* of that section 157R1, it has effect from 12 December 1988.

11. 1. The following is substituted for section 255R1:

“**255R1.** The amount contemplated in subparagraph *ii* of paragraph *h.1* of section 255 of the Act is the aggregate of each amount that the controlled foreign affiliate has included, in respect of the property contemplated in that paragraph *h.1*, for a taxation year commencing before the particular time contemplated in that section 255, in computing its foreign accrual property income, within the meaning of section 579R1, by reason of item C of the formula in the definition of the expression “foreign accrual property income” provided for in subsection 1 of section 95 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”.

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

12. 1. The following is substituted for section 306.1R1:

306.1R1. For the purposes of section 306.1 of the Act, a prescribed transaction is a transaction to which paragraph *k* of subsection 1 of section 219 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) applies.”

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

13. 1. Section 333R1 is amended

(1) by substituting the following for paragraph *a*:

“(a) “exploration base” has the meaning given to it in sections 360R30 to 360R36;”;

(2) by substituting the following for paragraph *a.2*:

“(a.2) “oil and gas exploration base” has the meaning given to the expression “depletion for oil and gas exploration” in sections 360R16.10 to 360R16.16;”;

(3) by substituting the following for paragraph *c*:

“(c) “earned depletion” has the meaning given to it in sections 360R17 to 360R28.0.1;”;

(4) by substituting the word “que” for the word “qui” in the French text of paragraphs *c.1* and *f*.

2. Paragraphs 1 and 3 of subsection 1 apply to a taxation year ending after 17 February 1987.

3. Paragraph 4 of subsection 1 has effect from 20 April 1983.

14. 1. Section 359.2R1 is amended by substituting the following for the part preceding subparagraph *a* of the first paragraph:

“**359.2R1.** For the purposes of subparagraph *b* of the first paragraph of section 359.2 of the Act, a Canadian exploration and development overhead expense of a corporation is:”

2. Subsection 1 applies in respect of expenditures or expenses incurred after 28 February 1986.

15. 1. Section 359.4R1 is amended by substituting the following for the part preceding subparagraph *a* of the first paragraph:

“**359.4R1.** For the purposes of subparagraph *b* of the first paragraph of section 359.4 of the Act, a Canadian exploration and development overhead expense of a corporation is:”

2. Subsection 1 applies in respect of expenditures or expenses incurred after 28 February 1986.

16. 1. Section 360R2 is amended

(1) by substituting the following for paragraph *a.01*:

“(a.0.1) “property used for processing” means property that, before its acquisition by the taxpayer, was not used by a person with whom he was not dealing at arm’s length and that is either property included in Class 10 of Schedule B under paragraph *a* of subsection 2 of that Class or that would be so included therein if it were not for subparagraph *ii* of that paragraph *a*, or property included in that Class under paragraph *e* of that subsection 2 or that would be so included therein if it were not for subparagraph *iii* of that paragraph *e*;”;

(2) by inserting the following after paragraph *a.0.2*:

“(a.0.3) “development corporation” has the meaning assigned to it by section 363 of the Act;”;

(3) by substituting the following for paragraph *e.1*:

“(e.1) “Canadian oil and gas exploration expense” of a taxpayer means an expenditure incurred after 31 December 1980 and that would constitute a Canadian exploration expense of the taxpayer within the meaning of section 395 of the Act if that section were read with its paragraphs *c* and *c.1* being disregarded and if the reference in paragraph *d* of that section 395 to “expenses described in paragraphs *a* to *b.1*, *c* and *c.1*” and the reference in paragraph *e* of that section to “an expense described in paragraphs *a* to *c.1*” were replaced by a reference to “expenses described in paragraphs *a* to *b.2*”, except an expenditure that constitutes, under paragraph *b* of that section 395 where it is interpreted without taking into account the expenses incurred during the year or under subparagraph *ii* of paragraph *b.1* of that section, a Canadian exploration expense in respect of a qualified tertiary oil recovery project;”;

(4) by substituting the following for paragraph *f.2*:

“(f.2) “bituminous sands equipment” means property of a taxpayer that is included in Class 28 of Schedule B, or in Class 41 of that Schedule under subparagraph *a* of the first paragraph of that Class, and that he acquired after 10 April 1978 mainly for the purpose of earning or producing income from one or more mines located in a deposit of bituminous sands, oil sands or oil shale from which materials are extracted, but does not include a property included in one of those Classes by reason of the reference in that Class 28 to paragraph *m* of subsection 2 of Class 10 of Schedule B, or where it is a

property acquired before 17 November 1978 by reason of the reference, in clause *i* of subparagraph *d* of the first paragraph of that Class 28, to paragraph *f* of subsection 2 of that Class 10;”;

(5) by substituting the following for the part of paragraph *f.3* preceding subparagraph *i*:

“(f.3) “enhanced recovery material” means property of a taxpayer that is included in Class 10 of Schedule B under paragraph *d* of subsection 2 of that Class and that he acquired after 10 April 1978 and before 1 January 1981 in order to use it in the production of a volume of oil from a reservoir or a deposit of bituminous sands, oil sands or oil shale that he operates in Canada, that is greater than the volume that could be recovered using primary recovery techniques alone, but does not include property;”;

(6) by substituting the following for paragraph *f.4*:

“(f.4) “tertiary recovery equipment” means property of a taxpayer that is included, or would be included if it were not for Class 41 of Schedule B, in Class 10 of that Schedule under paragraph *d* of subsection 2 of that Class 10 and that he acquired after 31 December 1980 in order to use it in a qualified tertiary oil recovery project, but does not include property that he has already used for other purposes or that a person with whom he does not deal at arm’s length used before he acquired it;”;

(7) by inserting the following after paragraph *h.0.1*:

“(h.0.2) “reserve amount” has the meaning assigned to it by subparagraph *a* of the first paragraph of section 418.15 of the Act;”;

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

“(h.2) “stated percentage” means:

i. where the taxpayer is an individual other than a trust, in respect of sections 360R16.2, 360R16.8, 360R16.10 and 360R16.16:

(1) 100 % in respect of an expenditure incurred before 1 January 1989 or of an amount of assistance related to such expenditure;

(2) 50 % in respect of an expenditure incurred after 31 December 1988 and before 1 January 1990 or of an amount of assistance related to such expenditure;

(3) 0 % in respect of an expenditure incurred after 31 December 1989 or of an amount of assistance related to such expenditure;

ii. in respect of sections 360R7, 360R17 and 360R17.0.1 and, where the taxpayer is not an individual contemplated in subparagraph *i*, sections 360R16.2, 360R16.8, 360R16.10 and 360R16.16:

(1) 100 % in respect of an expenditure incurred before 1 July 1988, of an amount of assistance or benefit related to such expenditure or of a cost incurred in borrowing capital before that date;

(2) 50 % in respect of an expenditure incurred after 30 June 1988 and before 1 January 1990, of an amount of assistance or benefit related to such expenditure or of a cost incurred in borrowing capital after 30 June 1988 and before 1 January 1990;

(3) 0 % in respect of an expenditure incurred after 31 December 1989, of an amount of assistance or benefit related to such expenditure or of a cost incurred in borrowing capital after that date;

(h.3) “production” from a Canadian resource property has the meaning assigned to it by the second paragraph of section 418.15 of the Act;”;

(9) by substituting the words “(Revised Statutes of Canada (1985), c. I-5)” for the words “(Statutes of Canada)” in subparagraph *ii* of paragraph *i.0.1*;

(10) by inserting the following after paragraph *i.0.1*:

“(i.0.2) “predecessor owner” of a property means a corporation that:

i. acquired the property in circumstances where, in respect of that property, section 360R7 applies to the corporation or would apply to it if it had continued to own the property;

ii. disposed of the property to another corporation that acquired it in circumstances where, in respect of that property, section 360R7 applies to that other corporation or would apply to it if it had continued to own the property; and

iii. would be entitled, but for section 360R7.1, in respect of expenditures incurred by an original owner of the property, to a deduction under section 360R7 in computing its income for a taxation year ending after the time when it disposed of the property;

(i.0.3) “original owner” of a property means a person who:

i. owned the property and disposed of it to a corporation that acquired it in circumstances where, in respect of that property, section 360R7 applies to the corpora-

tion or would apply to it if it had continued to own the property; and

ii. would be entitled, but for section 360R28 as it read in its application to a taxation year ending before 18 February 1987 or paragraph *a* of section 360R28, as the case may be, in respect of expenditures incurred by him before the time when he disposed of the property, to a deduction under section 360R6 in computing his income for a taxation year ending after the time when he disposed of the property;”;

(11) by substituting the following for paragraph *j.1*:

“(j.1) “production royalty” means an amount, in respect of a particular Canadian resource property, included in computing the income of a taxpayer as a rental or royalty computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons either produced after 31 December 1981 from a natural accumulation of petroleum or natural gas in Canada, other than a resource, or from an oil or gas well in Canada, or produced after 30 June 1988 from a resource that is a deposit of bituminous sands, oil sands or oil shale, if:

i. the taxpayer has a Crown royalty in respect of that production or in respect of the ownership of property to which that production relates where, in the latter case, the Crown royalty is computed by reference to the amount of production from the deposit and it is reasonable in all cases to consider that the taxpayer would have had that royalty if his only source of income had been the rental or royalty in respect of the particular Canadian resource property; or

ii. the taxpayer would have a Crown royalty in respect of which subparagraph i is applicable, if it were not for an exemption or allowance other than a rate of nil that is granted under a statute by a person contemplated in section 90 of the Act;”;

(12) by substituting the words “Territoires du Nord-Ouest” for the words “territoires du Nord-Ouest” in the French text of paragraph *o*.

2. Paragraphs 1 and 6 of subsection 1 have effect from 1 January 1981. Notwithstanding the foregoing, where paragraph *f.4* of section 360R2 of the Regulation respecting the Taxation Act, made by that paragraph 6, applies before 1 January 1988, it shall be read with the words “included in Class 10 of Schedule B” being substituted for the words “included, or would be included if it were not for Class 41 of Schedule B, in Class 10 of that Schedule”.

3. Paragraphs 2, 7, 8 and 10 of subsection 1 apply to a taxation year ending after 17 February 1987.

4. Paragraph 3 of subsection 1 has effect from 1 January 1986. Notwithstanding the foregoing, where paragraph *e.1* of section 360R2 of the Regulation respecting the Taxation Act, made by that paragraph 3, applies

(*a*) before 19 December 1986, it shall be read as follows:

“(e.1) “Canadian oil and gas exploration expense” of a taxpayer means an outlay made or an expenditure incurred after 31 December 1980 and that would constitute a Canadian exploration expense of the taxpayer within the meaning of section 395 of the Act if that section were read with its paragraphs *c* and *c.1* being disregarded and if the reference in paragraphs *d* and *e* of that section 395 to “expenses described in paragraphs *a* to *c.1*” were replaced by a reference to “expenses described in paragraphs *a* to *b.2*”, except an outlay or an expenditure that constitutes, under paragraph *b* of that section 395 where it is interpreted without taking into account the expenses incurred during the year or under subparagraph ii of paragraph *b.1* of that section, a Canadian exploration expense related to a qualified tertiary oil recovery project;”;

(*b*) between 18 December 1986 and 18 June 1987, it shall be read as made by paragraph *a*, but with the words “an outlay made or” and “an outlay or” being disregarded.

5. Paragraph 4 of subsection 1 applies from the 1988 taxation year.

6. Paragraph 5 of subsection 1 has effect from 11 April 1978.

7. Paragraph 9 of subsection 1 has effect from 12 December 1988.

8. Paragraph 11 of subsection 1 applies in respect of a rental or royalty computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced after 30 June 1988. Notwithstanding the foregoing, where paragraph *j.1* of section 360R2 of the Regulation respecting the Taxation Act, made by that paragraph 11, applies

(*a*) in respect of a rental or royalty computed by reference to the amount or value of petroleum, natural gas or related hydrocarbons produced before 16 November 1989, it shall be read

i. with the words “, in respect of a particular Canadian resource property,” being deleted in the part preceding subparagraph *i*;

ii. with the words “the property” being substituted for the words “the deposit and it is reasonable in all cases to consider that the taxpayer would have had that royalty if his only source of income had been the rental or royalty in respect of the particular Canadian resource property” in subparagraph *i*;

iii. with the words “contemplated in subparagraph *i*” being substituted for the words “in respect of which subparagraph *i* is applicable” in subparagraph *ii*;

(*b*) to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text of the part preceding subparagraph *i*.

17. 1. Section 360R3.1 is amended by substituting the words “For the purposes of Divisions II and III.1 to IV,” for the words “For the purposes of sections 360R6 to 360R10.1 and 360R16.1 to 360R26,”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

18. 1. Section 360R5.5 is amended by substituting the following for the part preceding paragraph *a*:

“**360R5.5.** In subparagraph *i* of paragraph *i.0.1* of section 360R2, a specified royalty provision means:”.

2. Subsection 1 has effect from 1 January 1981.

19. 1. The Regulation is amended by inserting the following after section 360R5.5:

“**360R5.5.1.** For the purposes of subparagraph *i* of paragraph *i.0.1* of section 360R2, where, at a particular time, unconditional approval is given by a person contemplated in section 90 of the Act for a specified royalty provision to apply at a time after the particular time, that provision is deemed to apply from the particular time.”.

2. Subsection 1 has effect from 1 January 1981.

20. 1. Section 360R5.6 is amended by substituting the following for the part preceding subparagraph *a* of the first paragraph:

“**360R5.6.** In paragraph *j.1* of section 360R2, the expression “Crown royalty” of a taxpayer in respect of the production of petroleum, natural gas or related hy-

drocarbons from a natural accumulation of petroleum or natural gas in Canada, other than a resource, from an oil or gas well in Canada or from a resource that is a deposit of bituminous sands, oil sands or oil shale, or in respect of the ownership of a natural reservoir of gas or petroleum in Canada means an amount:”.

2. Subsection 1 has effect from 1 July 1988. Notwithstanding the foregoing, where the part of section 360R5.6 of the Regulation respecting the Taxation Act preceding subparagraph *a* of the first paragraph, made by subsection 1, applies to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text.

21. 1. The Regulation is amended by inserting the following after section 360R5.6:

“**360R5.7.** Sections 360R7, 360R16.5, 360R16.13, 360R36 and 360R51 do not apply:

(*a*) in respect of a property acquired by way of an amalgamation or a winding-up to which Division X applies;

(*b*) in respect of the acquisition of a property by a corporation before 18 February 1987 in order to permit that corporation to deduct an amount that it would not have been entitled to deduct under this Chapter if this Chapter, as it read in its application to the taxation years ending before 18 February 1987, had applied to the taxation years ending after 17 February 1987; or

(*c*) in respect of a property acquired in any manner whatsoever after 19 July 1985 from a person exempt from tax on his taxable income under Part I of the Act, except where it is a property acquired before 1 January 1987 in accordance with an agreement in writing entered into before 20 July 1985 or where the person is a corporation contemplated in section 985 of the Act that is a development corporation.

360R5.8. Sections 360R7, 360R16.5, 360R16.13, 360R36 and 360R51 apply to a corporation that has acquired a particular property from a particular person:

(*a*) where it acquired the particular property during a taxation year commencing before 1 January 1985, only if it acquired the specified property of the particular person at the same time;

(*b*) where it acquired the particular property during a taxation year commencing after 31 December 1984, only where it acquired at the same time:

i. all or substantially all of the Canadian resource properties of the particular person; or

ii where subparagraph *i* does not apply, the specified property of the particular person;

(c) where it acquired, other than in circumstances giving rise to the application of subparagraph ii of paragraph *b*, the particular property after 16 November 1978 and during a taxation year ending before 18 February 1987, in any manner whatsoever, except by way of an amalgamation or a winding-up, only where it and the particular person have filed with the Minister a joint election in accordance with one of sections 378.1, where that section refers to section 376 of the Act, 404.1, 415.3 or 418.11 of the Act, by applying those sections as they read for that taxation year;

(d) where it acquired the particular property after 5 June 1987 by way of an amalgamation or a winding-up, other than in circumstances giving rise to the application of subparagraph ii of paragraph *b*, only where it filed with the Minister an election in prescribed form for the application of paragraph *c* of section 418.23 of the Act not later than the day on or before which it was required to file its fiscal return under section 1000 of the Act for its taxation year during which it acquired the particular property;

(e) where it acquired the particular property during a taxation year ending after 17 February 1987, other than by way of an amalgamation or a winding-up or other than in circumstances giving rise to the application of subparagraph ii of paragraph *b*, only where it and the particular person filed with the Minister a joint election in prescribed form for the application of paragraph *e* of section 418.23 of the Act not later than the earlier of the days on or before which either of them was required to file their fiscal return under section 1000 of the Act for its taxation year during which the corporation acquired the particular property; and

(f) where it acquired the particular property, other than by way of an amalgamation or a winding-up, in circumstances giving rise to the application of subparagraph ii of paragraph *b*, only where it and the particular person have agreed to avail themselves of the rules provided for in one of sections 360R7, 360R16.5, 360R16.13, 360R36 and 360R51 and where each of them has so notified the Minister in writing in their fiscal returns that they were required to file under Part I of the Act for their taxation year during which the corporation acquired the particular property.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

22. 1. The following is substituted for sections 360R6 and 360R7:

“**360R6.** A taxpayer may, in computing his income for a taxation year, deduct an amount not exceeding the lesser of the following amounts:

(a) the aggregate of the following amounts:

i. 25 % of the amount by which his resource profits in respect of an oil business for the year exceed 4 times the aggregate of the amounts deducted in respect of that business in computing his income for the year under section 360R7, except the part of those amounts that may reasonably be considered to have been deducted in that computation by reason of clause ii of subparagraph *a* of the second paragraph of that section;

ii. 33 $\frac{1}{3}$ % of the amount by which his resource profits in respect of a mining business for the year exceed 3 times the aggregate of the amounts deducted in respect of that business in computing his income for the year under section 360R7, except the part of those amounts that may reasonably be considered to have been deducted in that computation by reason of clause ii of subparagraph *a* of the second paragraph of that section; and

iii. the amount by which the aggregate of the amounts included in computing his income for the year under paragraphs *a* and *b* of section 332.1 of the Act exceeds the aggregate of the amounts that may reasonably be considered to have been deducted in that computation by reason of clause ii of subparagraph *a* of the second paragraph of section 360R7; or

(b) the aggregate of the following amounts:

i. his earned depletion base at the end of the year;

ii. the amount by which:

(1) the aggregate determined under paragraph *a* of section 360R28.0.1 in respect of the taxpayer for the year; exceeds

(2) the amount by which the aggregate that would be determined under paragraph *b* of section 360R17 exceeds the aggregate that would be determined under paragraph *a* of section 360R17 in computing the earned depletion base of the taxpayer at the end of the year.

360R7. Subject to sections 360R5.7 and 360R5.8, a corporation that, after 7 November 1969, acquires in any manner whatsoever a particular property may deduct, in computing its income for a taxation year, an

amount not exceeding the aggregate of the amounts each of which is an amount, determined in respect of an original owner of the particular property, equal to the lesser of the following amounts:

(a) the earned depletion base of the original owner, immediately after the time when that owner disposed of the particular property, determined by assuming for that purpose, where the disposition resulted after 28 April 1978 from an amalgamation contemplated in section 544 of the Act, that the original owner continued to exist after the time of the disposition and no property was acquired or disposed of in the course of the amalgamation, to the extent that the earned depletion base was not otherwise deducted in computing the income of the corporation for the year nor was deducted in computing the income of the corporation for a previous taxation year or in computing the income of the original owner or a predecessor owner of the particular property for any taxation year; or

(b) the amount determined under the second paragraph.

The amount contemplated in subparagraph *b* of the first paragraph is the amount by which:

(a) the aggregate of the following amounts:

i. 25% of the part attributable to an oil business and 33 1/3% of the part attributable to a mining business of the part of the income of the corporation, determined before any deduction under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24) or sections 359 to 419.8 of the Act and as if that income included no amount designated under subclause 1 of clause ii of subparagraph *a* of the third paragraph of section 418.17 of the Act, that may reasonably be attributed to:

(1) the amount included in computing its income for the year under paragraph *e* of section 330 of the Act, that may reasonably be attributed to the disposition by the corporation, in the year or in a previous taxation year, of any interest in or right to the particular property, to the extent that the proceeds of the disposition was not included in computing an amount for any previous taxation year under this subclause 1, section 360R28.2.1, clause i of paragraph *a* of the third paragraph of sections 418.16 or 418.18 of the Act, clause iii of subparagraph *c* of the first paragraph of section 418.20 of the Act, section 418.28 of the Act or section 86 of the Act respecting the application of the Taxation Act, to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r. 2) refers to Division A of subparagraph i of

paragraph *d* of subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada (1985), c. 2, 5th suppl.);

(2) its reserve amount for the year in respect of the original owner and each predecessor owner of the particular property;

(3) the production obtained from the particular property; or

(4) the processing, contemplated in one of subparagraphs *ii* or *iii* of paragraph *b* of section 360R12 or in paragraph *b* of section 360R14, using the particular property;

ii. the aggregate of the amounts each of which is a particular amount included in its income for the year under paragraph *a* or *b* of section 332.1 of the Act in respect of an amount added in computing the earned depletion base of the original owner;

iii. where the corporation, the original owner or a predecessor owner of the particular property receives in the year, or becomes entitled to receive in the year or in a subsequent taxation year, an amount of assistance or benefit that is related to Canadian exploration expenses or Canadian development expenses or that may reasonably be related to Canadian exploration activities or Canadian development activities and that is in the form of a subsidy, bonus, rebate, forgivable loan, deduction from royalty or tax, rebate on royalty or tax, investment allowance or any other form of assistance or benefit, 33 1/3% of the aggregate of the amounts each of which represents an amount that is related to such particular amount of assistance or benefit and that is equal:

(1) where the particular amount of assistance or benefit is related to Canadian exploration expenses or Canadian development expenses added in computing the earned depletion base of the original owner by reason of paragraph *b* of 360R19 or paragraph *b.1* or *c* of section 360R19.1 to the stated percentage, determined in respect of those expenses for the calendar year during which the original owner incurred them, of the particular amount of assistance or advantage, other than an amount in respect of which an amount was added in computing an amount under this paragraph for a previous taxation year;

(2) where the particular amount of assistance or benefit is related to Canadian oil and gas exploration expenses added in computing the earned depletion base of the original owner by reason of paragraph *a* or *b* of 360R19.1 to the stated percentage, determined in respect of those expenses for the calendar year during

which the original owner incurred them, of the particular amount of assistance or advantage, other than an amount in respect of which an amount was added in computing an amount under this paragraph for a previous taxation year; exceeds

(b) the aggregate of the other amounts deducted for the year under this section, section 418.16, 418.18, 418.19 or 418.21 of the Act or section 86 of the Act respecting the application of the Taxation Act, to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act (1972) refers to subsection 25 of section 29 of the Income Tax Application Rules, that may reasonably be attributed either to the parts of the income of the corporation for the year that are contemplated in clause i or ii of subparagraph *a* or to the amount determined in respect of the corporation for the year under clause iii of subparagraph *a*.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987. Notwithstanding the foregoing, where subclause 3 of clause i of subparagraph *a* of the second paragraph of section 360R7 of the Regulation respecting the Taxation Act, made by subsection 1, applies in respect of property acquired before 15 January 1987, or before 1 January 1988 where the person who acquired the property is considered, for the purposes of sections 418.16 to 418.36 of the Taxation Act (R.S.Q, c. I-3), to have been required on 15 January 1987 to acquire the property under the terms of a written agreement entered into not later than 15 January 1987, that subclause 3 shall be read as follows:

“(3) where the particular property is an interest in a property or a right to extract petroleum, natural gas or minerals from a property, the production obtained from that property; or”.

23. 1. The Regulation is amended by inserting the following after section 360R7:

“**360R7.1.** Where, in a particular taxation year, a predecessor owner of a property disposes of it to a corporation in circumstances where section 360R7 applies, for the purposes of applying that section to the predecessor owner for a taxation year ending after 17 February 1987 in respect of the acquisition of that property by the predecessor owner, that owner is deemed, after the disposition, to have never acquired the property, except for the purpose of making a deduction under section 360R7 for the particular year.

360R7.2. Where a particular person acquires a property at any time in circumstances where section 360R7 does not apply, any person who was an original owner or a predecessor owner of the property by reason of a

disposition of the property before that time is, for the purposes of applying this Chapter in respect of the particular person or another person acquiring the property after that time, deemed, after that time, not to be an original owner or a predecessor owner, as the case may be, of the property by reason of a disposition of that property before that time.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

24. 1. Sections 360R8 to 360R10.3 are revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

25. 1. Section 360R12 is amended

(1) by striking out the word “and” at the end of paragraph *b*;

(2) by substituting the following for the period at the end of paragraph *c*: “; and”;

(3) by adding the following after paragraph *c*:

“(d) where the taxpayer throughout the year owns the aggregate of the issued and outstanding shares of the capital stock of a railway company, the amount that may reasonably be considered to be that company’s income for its taxation year ending in the year derived from the transportation of the ore described in subparagraph *i* of paragraph *b*.”.

2. Subsection 1 applies to a taxation year commencing after 31 December 1987.

26. 1. Section 360R13 is amended

(1) by substituting the following for the part preceding paragraph *b*:

“**360R13.** The amount to be deducted from the aggregate determined in section 360R12 for a taxation year is the aggregate of the taxpayer’s losses for the year from a source described in paragraph *b* of section 360R12, as computed in accordance with the Act and assuming that he had no other incomes or losses for the year than those from such source and that no deduction was granted to him in computing his income for the year, other than the following:

(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts that are foreign exploration and development expenses, or under section 86 of the Act respecting the application of the Taxation Act

(1972, c. 24), where the taxpayer has no resource profits from a natural accumulation of petroleum or natural gas in Canada, other than a resource, or from an oil or gas well that he operates in Canada and, in any other case, the part of those amounts that may reasonably be considered to be wholly attributable to a mineral resource in Canada;”;

(2) by substituting the following for paragraphs *c* and *d*:

“(c) the amounts deductible or deducted, as the case may be, under sections 395 to 418.16, 418.18 to 418.36 or 419.5 of the Act for the year, other than the amounts that are Canadian development expenses related to property described in paragraph *b* of section 370 of the Act that is a right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada, where no amount is deducted under paragraph *c* of section 360R15 in computing his resource profits for the year in respect of an oil business;

(d) any other deduction attributable to a source of income described in paragraph *b* or *c* of section 360R12, other than a deduction under section 360R6, 360R7, 360R16.1, 360R16.9, 360R46, 360R47 or 360R54.”.

2. Paragraph 1 of subsection 1 applies to a taxation year commencing after 31 December 1987.

3. Paragraph 2 of subsection 1 applies to a taxation year ending after 17 February 1987. Notwithstanding the foregoing, where paragraph *c* of section 360R13 of the Regulation respecting the Taxation Act, made by that paragraph 2, applies to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text. Furthermore, where paragraph *d* of that section 360R13, replaced by that paragraph 2, applies after 31 December 1986, it shall be read with “360R16.9,” being inserted after “360R16.1.”.

27. 1. Section 360R14 is amended

(1) by substituting the following for paragraph *b*:

“(b) the aggregate of his incomes for the year, computed in the manner described in section 360R15, from:

i. the production of petroleum, natural gas or related hydrocarbons from petroleum or natural gas that he extracts from a natural accumulation of petroleum or natural gas in Canada, other than a resource, or from an oil or gas well that he operates in Canada; or

ii. the processing in Canada of heavy crude oil extracted from an oil or gas well in Canada, to a stage that is not beyond the crude oil stage or its equivalent; and”;

(2) by substituting the words “hydrocarbures connexes” for the words “hydrocarbures apparentés” in the French text of paragraph *c*.

2. Paragraph 1 of subsection 1 applies to a taxation year ending after 31 March 1985. Notwithstanding the foregoing, where paragraph *b* of section 360R14 of the Regulation respecting the Taxation Act, made by that paragraph 1, applies to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text of subparagraph *i*.

3. Paragraph 2 of subsection 1 applies to a taxation year ending after 30 November 1991.

28. 1. Section 360R15 is amended

(1) by substituting the following for the part preceding paragraph *b*:

“**360R15.** The amount to be deducted from the aggregate determined in section 360R14 for a taxation year is the aggregate of the taxpayer’s losses for the year from a source described in paragraph *b* of section 360R14, as computed in accordance with the Act and assuming that he had no other incomes or losses for the year than those from such source and that no deduction was granted to him in computing his income for the year, other than the following:

(a) the amounts deductible under sections 362 to 394 of the Act, other than amounts that are foreign exploration and development expenses, or under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24), to the extent that those amounts are not deductible under paragraph *a* of section 360R13;”;

(2) by substituting the following for paragraphs *c* and *d*:

“(c) the amounts deductible or deducted, as the case may be, under sections 395 to 418.16, 418.18 to 418.36 or 419.5 of the Act for the year, other than the amounts that are Canadian development expenses related to property described in paragraph *b* of section 370 of the Act that is a right, licence or privilege to store underground petroleum, natural gas or related hydrocarbons in Canada, where the taxpayer has production from a natural accumulation of petroleum or natural gas in Canada, other than a resource, or from an oil or gas well that he

operates in Canada or an income from the processing in Canada of heavy crude oil extracted from an oil or gas well in Canada, to a stage that is not beyond the crude oil stage or its equivalent;

(d) any other deduction attributable to a source of income described in paragraph *b* or *c* of section 360R14, other than a deduction under section 360R6, 360R7, 360R16.1, 360R16.9, 360R29, 360R46, 360R47 or 360R54.”.

2. Paragraph 1 of subsection 1 applies to a taxation year commencing after 31 December 1987.

3. Paragraph 2 of subsection 1 applies to a taxation year ending after 17 February 1987. Notwithstanding the foregoing, where paragraph *c* of section 360R15 of the Regulation respecting the Taxation Act, made by that paragraph 2, applies to a taxation year ending before 1 December 1991, it shall be read with the words “hydrocarbures apparentés” being substituted for the words “hydrocarbures connexes” in the French text. Furthermore, where paragraph *d* of that section 360R15, replaced by that paragraph 2, applies after 31 December 1986, it shall be read with “360R16.9,” being inserted after “360R16.1.”.

29. 1. Section 360R16.1 is amended by substituting the following for the part of paragraph *b* preceding subparagraph *i*:

“(b) the amount by which the aggregate of the following amounts exceeds the aggregate of the amounts deducted under sections 360R6, 360R7, 360R29 to 360R36 and 360R46 to 360R53 in computing his income for the year:”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

30. 1. Section 360R16.2 is amended

(1) by substituting the following for subparagraphs *i* and *ii* of paragraph *a*:

“i. the aggregate of the amounts each of which is the stated percentage of an expenditure, other than an expenditure described in section 360R16.4, that the taxpayer incurred after 19 April 1983 and before that time and which are, or would be if section 359.3 of the Act were read with its paragraph *b* being disregarded, Canadian exploration expenses described in paragraph *c* of section 395 of the Act or that would be described either in paragraph *d* of that section 395 if the reference in that paragraph to “expenses described in paragraphs *a* to *b.1*, *c* and *c.1*” were replaced by a reference to “expenses

described in paragraph *c*”, or in paragraph *e* of that section 395 if the reference in that paragraph to “an expense described in paragraphs *a* to *c.1*” were replaced by a reference to “expenses described in paragraph *c*”; over

ii. the aggregate of the amounts each of which is the stated percentage of an amount of assistance, within the meaning of paragraph *c.0.1* of section 359 of the Act, that a person has received, is entitled to receive or, at any time, becomes entitled to receive in respect of expenses that would be contemplated in subparagraph *i* if section 360R16.4 were read with its paragraph *a* being disregarded, other than an amount related to expenses renounced by a corporation in favour of the taxpayer under one of sections 359.2 or 406 of the Act, where that amount of assistance is excluded from the aggregate of the expenses in respect of which a renunciation is made, or renounced by the taxpayer under one of those sections 359.2 or 406, where that amount of assistance is not excluded from the aggregate of the expenses in respect of which a renunciation is made; and”;

(2) by substituting the following for paragraph *b*:

“(b) any amount that the taxpayer is required to add before that time, under paragraph *a* of section 360R16.5, in computing its mining exploration depletion, where the taxpayer is a corporation that has acquired property from another person according to section 360R16.5.”.

2. Paragraph 1 of subsection 1 applies from the 1988 taxation year. Furthermore, where subparagraph *i* of paragraph *a* of section 360R16.2 of the Regulation respecting the Taxation Act, replaced by that paragraph 1, applies before 18 June 1987 in respect of expenditures or expenses incurred after 28 February 1986, it shall be read with “*a* to *c.1*” being substituted for “*a* to *b.1*, *c* and *c.1*”.

3. Paragraph 2 of subsection 1 applies to a taxation year ending after 17 February 1987.

31. 1. Section 360R16.3 is amended by substituting the following for paragraph *b*:

“(b) each amount that he is required to deduct before that time, under paragraph *b* of section 360R16.5, in computing his mining exploration depletion, where the taxpayer is a person from whom property was acquired according to section 360R16.5.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

32. 1. Section 360R16.4 is amended

(1) by striking out the word “and” at the end of paragraph *c*;

(2) by inserting the following after paragraph *c*:

“(c.1) the eligible expenses, within the meaning of the Canadian Exploration Incentive Program Act (Revised Statutes of Canada (1985), c. 27, 4th suppl.), in respect of which the taxpayer, a partnership of which he is a member or a development corporation of which he is a shareholder has received, is deemed to have received, is entitled to receive or may reasonably expect to receive, at any time, an incentive under that Act; nor”;

(3) by substituting the following for paragraph *d*:

“(d) where the taxpayer is an individual, the expenses contemplated in section 360R55 and any expenditure that he has included in computing his exploration base relating to certain Québec exploration expenses under subparagraph *i* of paragraph *a* of section 726.4.10 of the Act.”.

2. Subsection 1 applies from the 1988 taxation year. Notwithstanding the foregoing, where paragraph *c.1* of section 360R16.4 of the Regulation respecting the Taxation Act, made by paragraph 2 of subsection 1, applies before 1 November 1989, it shall be read with the words “(Statutes of Canada)” being substituted for the words “(Revised Statutes of Canada (1985), c. 27, 4th suppl.)”.

33. 1. The following is substituted for section 360R16.5:

“**360R16.5.** Subject to sections 360R5.7 and 360R5.8, where, at any time during a taxation year and after 19 April 1983, a corporation acquires property from another person, the following rules apply:

(a) the corporation shall, for the purposes of computing its mining exploration depletion at any time after that acquisition, add the excess amount computed under paragraph *b* in respect of the other person;

(b) the other person shall, for the purposes of computing his mining exploration depletion at any time after his taxation year during which that acquisition occurs, deduct the amount by which his mining exploration depletion immediately after that acquisition, assuming for that purpose, where that acquisition results from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property was acquired or disposed of in the course of the amalgamation, exceeds the amount deducted under

section 360R16.1 in computing his income for that taxation year.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

34. 1. Sections 360R16.6 to 360R16.7.1 are revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

35. 1. The following is substituted for section 360R16.8:

“**360R16.8.** Where an expenditure incurred before any time is included in computing the aggregate contemplated in subparagraph *i* of paragraph *a* of section 360R16.2 in respect of a taxpayer and where, after that time, a person becomes entitled to receive an amount of assistance, within the meaning of paragraph *c.0.1* of section 359 of the Act, that is included in computing the aggregate contemplated in subparagraph *ii* of that paragraph *a*, the stated percentage of that amount of assistance shall be included in the aggregate contemplated in subparagraph *ii* of that paragraph *a* in respect of the taxpayer at the time when that expenditure was incurred.”.

2. Subsection 1 applies from the 1988 taxation year.

36. 1. Section 360R16.9 is amended by substituting the following for the part of paragraph *b* preceding subparagraph *i*:

“(b) the amount by which the aggregate of the following amounts exceeds the aggregate of the amounts deducted under sections 360R6, 360R7, 360R16.1 to 360R16.8, 360R29 to 360R36 and 360R46 to 360R53 in computing his income for the year:”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

37. 1. Section 360R16.10 is amended

(1) by substituting the following for subparagraphs *i* and *ii* of paragraph *a*:

“i. the aggregate of the amounts each of which is the stated percentage of an expenditure, other than an expenditure described in section 360R16.12, that the taxpayer incurred in Québec after 31 December 1986 and before that time, but not later than 31 December 1989, and which are Canadian exploration expenses that would be described in paragraph *a* of section 395 of the Act if that paragraph were read with the word “Québec” being substituted for the word “Canada” wherever it occurs, in

paragraph *d* of that section 395 if the reference in that paragraph to “expenses described in paragraphs *a* to *b*.1, *c* and *c*.1” were replaced by a reference to the “expenses that would be described in paragraph *a* if that paragraph were read with the word “Québec” being substituted for the “Canada” wherever it occurs”, or in paragraph *e* of that section 395 if the reference in that paragraph to “an expense described in paragraphs *a* to *c*.1” were replaced by a reference to “an expense that would be described in paragraph *a* if that paragraph were read with the word “Québec” being substituted for the word “Canada” wherever it occurs”; exceeds

ii. the aggregate of the amounts each of which is the stated percentage of an amount of assistance, within the meaning of paragraph *c*.0.1 of section 359 of the Act, that a person has received, is entitled to receive or, at any time, becomes entitled to receive in respect of expenses that would be contemplated in subparagraph *i* of section 360R16.12 were read with its paragraph *a* being disregarded, other than an amount related to expenses renounced by a corporation in favour of the taxpayer under one of sections 359.2 or 406 of the Act, where that amount of assistance is excluded from the aggregate of the expenses in respect of which a renunciation is made, or renounced by the taxpayer under one of those sections 359.2 or 406, where that amount of assistance is not excluded from the aggregate of the expenses in respect of which a renunciation is made; and”;

(2) by substituting the following for paragraph *b*:

“(b) any amount that the taxpayer is required to add before that time, under paragraph *a* of section 360R16.13, in computing its mining exploration depletion, where the taxpayer is a corporation that has acquired property from another person according to section 360R16.13.”.

2. Paragraph 1 of subsection 1, where it replaces subparagraph *i* of paragraph *a* of section 360R16.10 of the Regulation respecting the Taxation Act, applies from the 1988 taxation year.

3. Paragraph 1 of subsection 1, where it replaces subparagraph *ii* of paragraph *a* of section 360R16.10 of the Regulation respecting the Taxation Act, applies in respect of expenditures or expenses incurred after 31 December 1986. Notwithstanding the foregoing, where subparagraph *ii* of paragraph *a* of section 360R16.10 of that Regulation, made by that paragraph 1, applies to a taxation year prior to the 1988 taxation year, it shall be read with the words “the aggregate of each amount of assistance” being substituted for the words “the aggregate of the amounts each of which is the stated percentage of an amount of assistance”.

4. Paragraph 2 of subsection 1 applies to a taxation year ending after 17 February 1987.

38. 1. Section 360R16.11 is amended by substituting the following for paragraph *b*:

“(b) all amounts that he is required to deduct before that time under paragraph *b* of section 360R16.13 in computing his depletion for oil and gas exploration, where the taxpayer is a person from whom property was acquired according to section 360R16.13.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

39. 1. Section 360R16.12 is amended

(1) by substituting the following for paragraph *a*:

“(a) expenses renounced by the taxpayer under sections 359.2 or 406 of the Act;”;

(2) by striking out the word “and” at the end of paragraph *c*;

(3) by inserting the following after paragraph *c*:

“(c.1) the eligible expenses, within the meaning of the Canadian Exploration and Development Incentive Program Act (Revised Statutes of Canada (1985), c. 15, 3rd suppl.), in respect of which the taxpayer, a partnership of which he is a member, a development corporation of which he is a shareholder or a joint exploration corporation of which it is a shareholder corporation has received, is deemed to have received, is entitled to receive or may reasonably expect to receive, at any time, a payment under that Act; nor”;

(4) by substituting the following for paragraph *d*:

“(d) where the taxpayer is an individual, the expenses contemplated in section 360R55 and any expenditure that he has included in computing his exploration base relating to certain Québec exploration expenses under subparagraph *i* of paragraph *a* of section 726.4.10 of the Act.”.

2. Paragraph 1 of subsection 1 applies in respect of expenses incurred after 31 December 1986.

3. Paragraphs 2 and 3 of subsection 1 apply in respect of expenses incurred after 31 March 1987. Notwithstanding the foregoing, where paragraph *c*.1 of section 360R16.12 of the Regulation respecting the Taxation Act, made by that paragraph 3, applies before 1 May 1989, it shall be read with the words “(Statutes of

Canada)” being substituted for the words “(Revised Statutes of Canada (1985), c. 15, 3rd suppl.)”.

4. Paragraph 4 of subsection 1 applies from the 1988 taxation year.

40. 1. The following is substituted for section 360R16.13:

“**360R16.13.** Subject to sections 360R5.7 and 360R5.8, where, at any time during a taxation year and after 31 December 1986, a corporation acquires property from another person, the following rules apply:

(a) the corporation shall, for the purposes of computing its depletion for oil and gas exploration at any time after that acquisition, add the excess amount computed under paragraph *b* in respect of the other person;

(b) the other person shall, for the purposes of computing its depletion for oil and gas exploration at any time after its taxation year during which that acquisition occurred, deduct the amount by which its depletion for oil and gas exploration immediately after that acquisition, assuming for that purpose, where that acquisition results from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property was acquired or disposed of in the course of the amalgamation, exceeds the amount deducted under section 360R16.9 in computing its income for that taxation year.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

41. 1. Sections 360R16.14 to 360R16.15.1 are revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

42. 1. The following is substituted for section 360R16.16:

“**360R16.16.** Where an expenditure incurred before any time is included in computing the aggregate contemplated in subparagraph *i* of paragraph *a* of the section 360R16.10 in respect of a taxpayer and where, after that time, a person becomes entitled to receive an amount of assistance, within the meaning of paragraph *c.0.1* of section 359 of the Act, that is included in computing the aggregate contemplated in subparagraph *ii* of that paragraph *a*, the stated percentage of that amount of assistance shall be included in the aggregate contemplated in subparagraph *ii* of that paragraph *a* in respect of the taxpayer at the time when that expenditure was incurred.”.

2. Subsection 1 applies in respect of expenditures or expenses incurred after 31 December 1986. Notwithstanding the foregoing, where section 360R16.16 of the Regulation respecting the Taxation Act, made by that subsection, applies to a taxation year prior to the 1988 taxation year, it shall be read with the words “the stated percentage of” being disregarded.

43. 1. Section 360R17 is amended

(1) by substituting the following for subparagraphs *i* and *ii* of paragraph *a*:

“*i.* 33 1/3% of the amount of the expenditures incurred by him and described in sections 360R19 to 360R26, other than:

(1) those described in section 360R18; and

(2) in the case of an individual, those contemplated in section 360R55; and

ii. 50% of the amount of the expenditures described in section 360R18; exceeds”;

(2) by substituting the following for subparagraphs *ii* to *vi* of paragraph *b*:

“*ii.* of 33 1/3% of the aggregate of the amounts each of which is the stated percentage of the cost of borrowing capital, including costs incurred before the beginning of operations of a business, that is included in the capital cost to him of a depreciable property described in paragraph *d* of section 360R19, in paragraph *d* or *e* of section 360R19.1 or in paragraph *a* or *b* of section 360R24 or that is an expenditure described in paragraph *c* of that section 360R24;

iii. of 33 1/3% of the aggregate of the amounts each of which is an amount that becomes receivable by him after 28 April 1978 and before that time but not after 11 December 1979, and in respect of which the consideration given by him is a property, other than a share or a property that would have been for him a Canadian resource property if he had acquired it at the time when he gave the consideration, or services the cost of which may reasonably be considered to be an expenditure originally included:

(1) in computing his earned depletion base by reason of paragraph *a*, *b* or *c* of section 360R19 or paragraph *c* of section 360R24; or

(2) where the taxpayer acquired a property in circumstances where section 360R7 applies, in computing the earned depletion base of an original owner of the

property by reason of paragraph *a*, *b* or *c* of section 360R19 or paragraph *c* of section 360R24, as they applied to the original owner;

iv. of 33 $\frac{1}{3}$ % of the aggregate of the amounts each of which is an amount, established according to section 360R17.1, related to the disposition, after 28 April 1978 and before that time but not after 11 December 1979, of a property of the taxpayer, other than a property already used by him and disposed of by him in favour of a person with whom he did not deal at arm's length, the capital cost of which was included:

(1) in computing the earned depletion base of the taxpayer by reason of paragraph *d* of section 360R19 or paragraph *a* or *b* of section 360R24; or

(2) where the taxpayer acquired a property in circumstances where section 360R7 applies, in computing the earned depletion base of an original owner of the property by reason of paragraph *d* of section 360R19 or paragraph *a* or *b* of section 360R24, as they applied to the original owner;

v. of any amount that is required to be deducted not later than that time in computing his earned depletion base, as the case may be, under paragraph *a* of section 360R28 or under section 360R28 as it read in its application to a taxation year ending before 18 February 1987;

vi. of 33 $\frac{1}{3}$ % of the aggregate of the amounts each of which is related to an amount of assistance or benefit described in the first paragraph of section 360R17.2 and is equal:

(1) in the case provided for in subparagraph *a* of the second paragraph of section 360R17.2, to the stated percentage of the amount of assistance or benefit; or

(2) in the case provided for in subparagraph *b* of the second paragraph of section 360R17.2, to the amount obtained by applying to the amount of assistance or benefit the stated percentage, in respect of the expenses contemplated in that subparagraph *b*, for the calendar year during which the taxpayer or the original owner contemplated in subparagraph *b* of the first paragraph of that section 360R17.2, as the case may be, incurred those expenses; and”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

44. 1. The following is inserted after section 360R17:

“**360R17.0.1.** For the purposes of paragraph *a* of section 360R17, a reference, in the part of subparagraph *i* of that paragraph *a* preceding clause 1 and in subparagraph *ii* of that paragraph, to the amount of a particular expenditure shall be interpreted, if it is an expenditure contemplated in one of paragraphs *b* or *d* of section 360R19, *b.1* to *e* of section 360R19.1 or *a* or *b* of section 360R24, as a reference to the stated percentage of the amount of that expenditure.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

45. 1. The following is substituted for sections 360R17.1 and 360R17.2:

“**360R17.1.** For the purposes of subparagraph *iv* of paragraph *b* of section 360R17, the amount related to the disposition of a property is equal to the lesser of the following amounts:

(a) the proceeds of the disposition of the property; or

(b) the capital cost of the property to the taxpayer, where clause 1 of that subparagraph *iv* applies, or to the original owner, where clause 2 of that subparagraph *iv* applies, computed without including therein the cost of borrowing capital, including a cost incurred before the start of operations of a business.

360R17.2. The amount of assistance or benefit contemplated in subparagraph *vi* of paragraph *b* of section 360R17 in respect of a taxpayer at the particular time contemplated in that section is an amount of assistance or benefit that is related to Canadian exploration expenses or Canadian development expenses or that may reasonably be related to Canadian exploration activities or Canadian development activities, whether that amount is in the form of a subsidy, bonus, rebate, forgivable loan, deduction from royalty or tax, rebate on royalty or tax, investment allowance or any other form:

(a) that the taxpayer received or was entitled to receive before the particular time or becomes entitled to receive at that time or thereafter; or

(b) that an original owner or a predecessor owner of a property received or was entitled to receive before the particular time or becomes entitled to receive at that time or thereafter, where the original owner or the predecessor owner received, became entitled to receive or becomes entitled to receive that amount:

i. at the time or after the time when the property was acquired by the taxpayer in circumstance where section 360R7 applies; or

ii. before the time when the taxpayer becomes the predecessor owner of the property.

For the purposes of subparagraph *vi* of paragraph *b* of section 360R17:

(*a*) the case contemplated in clause 1 of that subparagraph *vi* is a case where the assistance or the benefit is related to an amount included, by reason of paragraph *b* of section 360R19 or paragraph *b.1* or *c* of section 360R19.1, in computing the earned depletion base of the taxpayer or the part of the earned depletion base of the original owner contemplated in subparagraph *b* of the first paragraph that is included in computing an amount contemplated in subparagraph *a* of the first paragraph of section 360R7 before the particular time contemplated in section 360R17;

(*b*) the case contemplated in clause 2 of that subparagraph *vi* is a case where the assistance or the benefit is related to Canadian oil and gas exploration expenses included, by reason of paragraph *a* or *b* of section 360R19.1, in computing the earned depletion base of the taxpayer or the part of the earned depletion base of the original owner contemplated in paragraph *b* of the first paragraph that is included in computing an amount contemplated in subparagraph *a* of the first paragraph of section 360R7 before the particular time contemplated in section 360R17.

In the second paragraph, the earned depletion base of the taxpayer does not include the part of his earned depletion base that is included in computing an amount contemplated in subparagraph *a* of the first paragraph of section 360R7 before the particular time contemplated in section 360R17.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

46. 1. Section 360R18 is amended by substituting the following for the part preceding paragraph *b*:

“**360R18.** The expenditures contemplated in clause 1 of subparagraph *i* of paragraph *a* of section 360R17 and in subparagraph *ii* of that paragraph *a* are expenditures that were incurred in Québec after 31 December 1974 in respect of an oil business by the taxpayer contemplated in that section, other than expenditures contemplated in section 360R55 in respect of such business, and that would be described in sections 360R19 to 360R26:

(*a*) if sections 395 and 408 of the Act were read with the word “Québec” being substituted for the word “Canada” wherever it occurs; and”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987. Furthermore, where section 360R18 of the Regulation respecting the Taxation Act, amended by that subsection, applies after 31 July 1982, it shall be read, in the French text, with the words “d’une telle entreprise,” being substituted for the words “d’une telle entreprise” in the part preceding paragraph *a* and with “; et” being substituted for “: et” at the end of paragraph *a*.

47. 1. Section 360R19.1 is amended by substituting the following for paragraphs *d* and *e*:

“(d) the capital cost to it of tertiary recovery equipment; or

(e) the capital cost to it of property that is included in Class 10 of Schedule B under paragraph *o* of subsection 2 of that Class or that would be so included therein but for Class 41 of that Schedule.”.

2. Subsection 1, where it replaces paragraph *e* of section 360R19.1 of the Regulation respecting the Taxation Act, applies from the 1988 taxation year.

48. 1. Section 360R23.1 is amended by substituting the following for paragraphs *b* to *c*:

“(b) in respect of Canadian development expenses, the following amounts:

- i. an amount contemplated in section 360R22;
- ii. an amount that is a Canadian exploration and development overhead expense;

iii. the eligible expenses, within the meaning of the Canadian Exploration and Development Incentive Program Act (Revised Statutes of Canada (1985), c. 15, 3rd suppl.), in respect of which the taxpayer, a partnership of which he is a member, a development corporation of which he is a shareholder or a joint exploration corporation of which it is a shareholder corporation has received, is entitled to receive or may reasonably expect to receive, at any time, a payment under that Act;

(b.1) in respect of Canadian exploration expenses, the part of those expenses that is, as the case may be:

i. described in one of paragraphs *a* to *d* or *f* of section 360R21;

ii. included in the amount determined under paragraph *a* or *b* of section 360R19.1;

iii. expenses described in subparagraph iii of paragraph *b*;

iv. the eligible expenses, within the meaning of the Canadian Exploration Incentive Program Act (Revised Statutes of Canada (1985), c. 27, 4th suppl.), in respect of which the taxpayer, a partnership of which he is a member or a development corporation of which it is a shareholder corporation has received, is entitled to receive or may reasonably expect to receive, at any time, an incentive under that Act;

(*c*) in respect of a property that is included in Class 10 of Schedule B under paragraph *o* of subsection 2 of that Class or that would be so included therein but for Class 41 of that Schedule, the capital cost of a property that, before its acquisition by the taxpayer, was used by a person with whom he did not deal at arm's length.”.

2. Subsection 1, where it replaces paragraph *b* of section 360R23.1 of the Regulation respecting the Taxation Act, applies in respect of expenses incurred after 31 March 1987. Notwithstanding the foregoing, where subparagraph iii of paragraph *b* of section 360R23.1 of that Regulation, made by subsection 1, applies before 1 May 1989, it shall be read with the words “(Statutes of Canada)” being substituted for the words “(Revised Statutes of Canada (1985), c. 15, 3rd suppl.)”.

3. Subsection 1, where it replaces paragraph *b.1* of section 360R23.1 of the Regulation respecting the Taxation Act, applies in respect of expenses incurred after 30 September 1988. Notwithstanding the foregoing, where subparagraph iv of paragraph *b.1* of section 360R23.1 of that Regulation, made by subsection 1, applies before 1 November 1989, it shall be read with the words “(Statutes of Canada)” being substituted for the words “(Revised Statutes of Canada (1985), c. 27, 4th suppl.)”.

4. Subsection 1, where it replaces paragraph *c* of section 360R23.1 of the Regulation respecting the Taxation Act, applies from the 1988 taxation year.

49. 1. Section 360R24 is amended

(1) by substituting the words “property that is included in Class 10 of Schedule B under paragraph *e* of subsection 2 of that Class” for the words “property that is described in paragraph *e* of subsection 2 of Class 10 of Schedule B,” in the part of paragraph *a* preceding subparagraph *i*;

(2) by substituting the following for the part of paragraph *b* preceding subparagraph *iii*:

“(b) all expenditures, other than those contemplated in paragraph *a* or in section 360R19 or 360R19.1, that were incurred by a taxpayer before the particular time contemplated in section 360R17 and each of which is the capital cost to him of property included in Class 28 of Schedule B or in Class 41 of that Schedule under subparagraph *a* of the first paragraph of that Section 41, other than property, as the case may be:

i. included in that Class by reason of the reference, in Class 28 of Schedule B, to paragraph *m* of subsection 2 of Class 10 of that Schedule;

ii. acquired before 17 November 1978 and included in that Class by reason of the reference, in clause i of subparagraph *d* of the first paragraph of Class 28 of Schedule B, to paragraph *f* of subsection 2 of Class 10 of that Schedule;”;

(3) by substituting a semicolon for the period at the end of paragraph *d*;

(4) by adding the following after paragraph *d*:

“(e) three times the aggregate of the amounts each of which is the amount determined under section 360R28.0.1 in respect of the taxpayer for a taxation year ending after 17 February 1987 and before the particular time contemplated in section 360R17.”.

2. Paragraphs 1 and 2 of subsection 1 apply from the 1988 taxation year.

3. Paragraphs 3 and 4 of subsection 1 apply to a taxation year commencing after 17 February 1987.

50. 1. The following is substituted for section 360R26:

“**360R26.** The expenditures contemplated in sections 360R19, 360R19.1, 360R24 and 360R25 do not include expenditures incurred to acquire a property in circumstances that permit a taxpayer to claim a deduction under section 360R7, or that would permit him to do so if the amounts contemplated in subparagraphs *a* and *b* of the first paragraph of that section 360R7 were sufficient.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

51. 1. The following is substituted for section 360R28:

“**360R28.** The following rules apply where, during a taxation year ending after 17 February 1987, an original

owner of a particular property disposes of it in circumstances where section 360R7 applies:

(a) in computing the earned depletion base of the original owner at any time after the time that is immediately after the disposition, the amount of his earned depletion base determined immediately after the time of the disposition shall be deducted;

(b) for the purposes of subparagraph a of the first paragraph of section 360R7, the earned depletion base of the original owner, determined immediately after the time of the disposition, that was deducted in computing his income for the year is deemed to be equal to the lesser of the following amounts:

i. the amount deducted in respect of the disposition under paragraph a; or

ii. the amount by which:

(1) the amount determined under section 360R28.0.1 in respect of the original owner for the year; exceeds

(2) the aggregate of the amounts each of which is an amount determined under this paragraph in respect of a disposition made by the original owner during the year and before the disposition of the particular property;

(c) an amount, other than the amount determined under paragraph b, that the original owner deducts under section 360R6 for the year or for a subsequent taxation year is deemed, for the purposes of subparagraph a of the first paragraph of section 360R7, not to be related to his earned depletion base determined immediately after he disposed of the particular property.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

52. 1. The Regulation is amended by inserting the following after section 360R28:

“**360R28.0.1.** Where, during a taxation year ending after 17 February 1987, an original owner of a property disposes of it in circumstances where section 360R7 applies, the amount determined in respect of the original owner for the year is, for the purposes of paragraph e of section 360R24 and of paragraph b of section 360R28, equal to the lesser of the following amounts:

(a) the aggregate of the amounts each of which is equal to the amount by which:

i. the amount deducted under paragraph a of section 360R28 in respect of such disposition during the year by the original owner; exceeds

ii. the amount that the original owner designates, in prescribed form filed with the Minister within six months following the end of the year, in respect of the amount determined under subparagraph i; or

b) the amount deducted by the original owner under section 360R6 in computing his income for the year.”

2. Subsection 1 applies, subject to subsection 3, to a taxation year ending after 17 February 1987. Notwithstanding the foregoing, a designation contemplated in subparagraph ii of paragraph a of section 360R28.0.1 of the Regulation respecting the Taxation Act, made by subsection 1, made by notifying the Minister of Revenue in writing not later than the 180th day following the taxpayer’s taxation year comprising the date of the publication of this Regulation in the *Gazette officielle du Québec*, is deemed to have been made in compliance with that subparagraph ii.

3. Paragraph a of section 360R28.0.1 of the Regulation respecting the Taxation Act, made by subsection 1, where it applies in respect of a disposition of property made by a taxpayer during a taxation year commencing before 24 March 1993, shall be read

(a) either as made by that subsection 1, where the following persons so elect by means of a notice in writing sent to the Minister of Revenue not later than the 180th day following the taxpayer’s taxation year comprising the date of the publication of this Regulation in the *Gazette officielle du Québec*:

i. the taxpayer;

ii. each corporation that, before the end of the taxpayer’s taxation year comprising 24 March 1993, acquired the property or any other property disposed of by the taxpayer during a taxation year ending after 17 February 1987 in the course of an event or a transaction by reason of which the corporation was entitled, in respect of an expenditure of the taxpayer, to deduct an amount under section 360R7 of that Regulation or would have been so entitled but for this paragraph a;

(b) or as follows, in all other cases:

“(a) the aggregate of the amounts each of which is the amount deducted under paragraph a of section 360R28 in respect of such disposition in the year by the original owner; or”

53. 1. Section 360R28.1 is revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

54. 1. Section 360R28.2 is amended

(1) by substituting the following for the part preceding paragraph *d*:

“360R28.2. Where, at any time after 12 November 1981, control of a corporation is considered, for the purposes of section 418.26 of the Act, to be acquired by a person or group of persons or where a corporation ceases to be exempt from tax on its taxable income under Part I of the Act, the following rules shall be taken into account for the purposes of applying sections 360R5.7 to 360R7.2 and 360R17 to 360R28.6:

(*a*) a joint election is deemed to have been filed in respect of the acquisition in accordance with section 360R5.8;

(*b*) the corporation is deemed, after that time, to be a corporation that, at that time, acquired from an original owner all of the property that was owned by it immediately before that time;

(*c*) the earned depletion base of the corporation immediately before that time is deemed not to be that of the corporation immediately after that time but that of the original owner immediately after that time;

(*c.1*) where the corporation, referred to in this paragraph as the “transferee”, is, at that time and immediately before that time, a particular person, within the meaning of subsection 5 of section 544 of the Act, or a subsidiary wholly-owned corporation, within the meaning of that subsection, of another corporation, referred to in this paragraph and in section 360R28.2.1 as the “transferor”:

i. the transferor may designate in favour of the transferee, for a taxation year of the transferor ending after that time, if throughout that year the transferee is such particular person or such subsidiary wholly-owned corporation of the transferor, an amount not exceeding the amount contemplated in section 360R28.2.1, for the purposes of making a deduction under section 360R7 in respect of the expenditures incurred before that time by the transferee and when it was such particular person or such subsidiary wholly-owned corporation of the transferor, to the extent that the amount so designated was not designated in favour of another taxpayer under this paragraph or in favour of any taxpayer under paragraph *f* of section 418.26 of the Act and only if both corporations agree to avail themselves of this paragraph for that year and so notify the Minister in writing in the fiscal return of the transferor under Part I of the Act for that year;

ii. the amount so designated is deemed, for the purposes of computing the amount under section 360R7, an income of the transferee from the sources described in paragraph *a*, *b* or *c*, as the case may be, of section 360R28.2.1 for its taxation year during which that taxation year of the transferor ends and not an income of the transferor from those sources for that year;”;

(2) by striking out paragraphs *d* and *e*;

(3) by adding the following after paragraph *e*:

“(f) where, at that time and immediately before that time, the corporation, referred to in this paragraph as the “transferee”, and another corporation, referred to in this paragraph as the “transferor”, are both subsidiary wholly-owned corporations, within the meaning of subsection 5 of section 544 of the Act, of the same particular person, within the meaning of that subsection 5, and where the transferee and the transferor agree to avail themselves of this paragraph for a taxation year of the transferor ending after that time and so notify the Minister thereof in writing in the fiscal return of the transferor under Part I of the Act for that year, paragraph *c.1* applies for that year to the transferee and the transferor as if one of them were, in relation to the other, the particular person within the meaning of subsection 5 of section 544 of the Act;

(g) where that time is subsequent to 15 January 1987 and where, at that time, the corporation is a member of a partnership that is, at that time, the owner of a property:

i. for the purposes of paragraph *b*, the corporation is deemed to have been the owner, immediately before that time, of the part of that property owned by the partnership at that time, corresponding to the percentage of its share in the aggregate of the amounts that would be paid to all the members of the partnership if it were dissolved at that time;

ii. for the purposes of subclauses 3 and 4 of clause i of subparagraph *a* of the second paragraph of section 360R7 for a taxation year ending after that time, the lesser of the following amounts is deemed to be the income of the corporation for the year that may reasonably be attributed to the production from the property or to the processing contemplated in subparagraph ii or iii of paragraph *b* of section 360R12 or in paragraph *b* of section 360R14 using the property:

(1) its share of the part of the income of the partnership for the fiscal period of the partnership ending in the year that may reasonably be attributed to the production from the property or to the processing contemplated in subparagraph ii or iii of paragraph *b* of section 360R12 or in paragraph *b* of section 360R14 using the property; or

(2) the amount that would be determined for the year under clause 1, if its share of the income of the partnership for the fiscal year of the partnership ending in the year were determined on the basis of the percentage of its share contemplated in subparagraph *i*.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987. Notwithstanding the foregoing, paragraphs *c.1* and *f* of section 360R28.2 of the Regulation respecting the Taxation Act, made by subsection 1, where they do not apply in respect of an amalgamation occurring after 21 December 1992, shall be read with the words “particular corporation” being substituted for the words “particular person” wherever they occur and the notice contemplated in any of those paragraphs is deemed to have been made in compliance with that paragraph if it is sent to the Minister of Revenue in writing not later than the 180th day following the date of the publication of this Regulation in the *Gazette officielle du Québec*.

3. Furthermore, where paragraph *c.1* of section 360R28.2 of the Regulation respecting the Taxation Act, replaced by subsection 1, applies to a taxation year subsequent to the 1985 taxation year, it shall be read with the words “in favour of another taxpayer under this paragraph or in favour of any taxpayer under paragraph *e* of section 384.1 of the Act” being substituted for the words “in favour of any other taxpayer under this paragraph or under paragraph *e* of section 384.1 of the Act”.

55. 1. The following is substituted for section 360R28.2.1:

“**360R28.2.1.** The amount not to be exceeded referred to in paragraph *c.1* of section 360R28.2 is the amount equal to the part of the income of the transferor for the year contemplated in that paragraph before any deduction under section 86 of the Act respecting the application of the Taxation Act (1972, c. 24) or sections 359 to 419.8 of the Act that may reasonably be attributed to:

(a) the production from Canadian resource properties owned by the transferor immediately before the time contemplated in section 360R28.2;

(b) the disposition, during the year contemplated in that paragraph *c.1*, of Canadian resource properties owned by the transferor immediately before the time contemplated in section 360R28.2; and

(c) the processing contemplated in subparagraph ii or iii of paragraph *b* of section 360R12 or in paragraph *b* of section 360R14 using property owned by the transferor immediately before the time contemplated in section 360R28.2.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

56. 1. The Regulation is amended by inserting the following after section 360R28.2.1:

“**360R28.2.2.** Where, at any time, control of a taxpayer that is a corporation is acquired by a person or group of persons or where a taxpayer disposes of his specified property or all or substantially all of his Canadian resource properties and where, before that time, the taxpayer or a partnership of which he was a member acquired a property and it is reasonable to consider that one of the principal purposes of such acquisition was to avoid a restriction provided for in section 360R7 related to the deduction in respect of the earned depletion base of the taxpayer or a corporation referred to in paragraph *c.1* or *f* of section 360R28.2 as the “transferee”, the taxpayer or the partnership, as the case may be, is deemed, for the purposes of applying section 360R7 to or in respect of the taxpayer, not to have acquired the property.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987, except in respect of property acquired before 15 January 1987, or before 1 January 1988 where the person who acquired the property is considered, for the purposes of sections 418.16 to 418.36 of the Taxation Act (R.S.Q., c. I-3), to have been required on 15 January 1987 to acquire the property in compliance with an agreement in writing entered into not later than 15 January 1987.

57. 1. Sections 360R28.3 to 360R28.5 are revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

58. 1. The following is substituted for section 360R28.6:

“**360R28.6.** For the purposes of sections 360R27 and 360R28.2, where a corporation acquired the control of another corporation between 12 November 1981 and 1 January 1983 as a result of the acquisition of shares of the other corporation in accordance with an agreement in writing entered not later than 12 November 1981, the corporation is deemed to have acquired control of it not later than that latter date.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

59. 1. Section 360R30 is amended

(1) by substituting the words “within six months” and “paragraphs “*a* to *b.1*, *c* and *c.1*” or “*a* to *c.1*”, as the case may be,” for the words “within 6 months” and “paragraphs “*a* to *c.1*”” respectively in subparagraph *i* of paragraph *a*;

(2) by substituting the following for paragraph *b*:

“(b) where the taxpayer is a corporation contemplated in section 360R36, of any amount required by paragraph *a* of that section to be added in computing his exploration account before the particular time.”.

2. Paragraph 1 of subsection 1 has effect from 18 June 1987.

3. Paragraph 2 of subsection 1 applies to a taxation year ending after 17 February 1987.

60. 1. Section 360R30.1 is amended by substituting the following for paragraphs *b* and *c*:

“(b) of 66 ²/₃% of the amounts that become receivable by the taxpayer after 28 March 1979 and before that time but not after 11 December 1979 and in respect of which the consideration given by him is a property, other than a share or a property that would have been for him a Canadian resource property if he had acquired it at the time when he gave the consideration, or services the cost of which may reasonably be considered as representing primarily an expenditure related to an oil or gas well in respect of which an amount was included, under paragraph *a* of section 360R30, in computing his exploration account or, where the taxpayer is a corporation contemplated in section 360R36, in computing the exploration account of the person from whom the taxpayer acquired a property; and

(c) where the taxpayer is a person from whom a property was acquired in accordance with section 360R36, of any amount required by paragraph *b* of that section to be deducted in computing his exploration account before that time.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

61. 1. The following is substituted for sections 360R35 and 360R36:

“**360R35.** In this Division and notwithstanding the definition of the expression “oil or gas well” provided for in section 1 of the Act, an oil or gas well means a well drilled for the purpose of producing petroleum or natural gas or determining the existence of an accumulation of petroleum or natural gas, other than a mineral

resource, locating such accumulation or determining its extent or quality.

360R36. Subject to sections 360R5.7 and 360R5.8, where, at any time during a taxation year and after 19 April 1983, a corporation acquires a property from another person, the following rules apply:

(a) the corporation shall, for the purposes of computing its exploration account at a particular time after that acquisition, add the excess amount computed under paragraph *b* in respect of that other person;

(b) the other person shall, for the purposes of computing its exploration account at a particular time after its taxation year during which that acquisition occurs, deduct the amount by which its exploration account immediately after that acquisition, assuming for that purpose, where that acquisition results from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property was acquired or disposed of in the course of the amalgamation, exceeds the amount deducted under section 360R29 in computing its income for that taxation year.”.

2. Subsection 1, where it replaces section 360R35 of the Regulation respecting the Taxation Act, applies to a taxation year ending after 31 March 1985. Notwithstanding the foregoing, where section 360R35 of that Regulation, made by that subsection, applies before 26 January 1994, it shall be read with the words “and in paragraph *i.1* of section 360R2” being inserted after the words “provided for in section 1 of the Act”.

3. Subsection 1, where it replaces section 360R36 of the Regulation respecting the Taxation Act, applies to a taxation year ending after 17 February 1987.

62. 1. Sections 360R37 and 360R37.2 are revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

63. 1. Section 360R48 is amended by substituting the following for paragraph *c*:

“(c) where the taxpayer is a corporation contemplated in section 360R51, of any amount required by paragraph *a* of that section to be added before that time in computing its additional depletion.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

64. 1. Section 360R49 is amended

(1) by substituting the words “de qui le contribuable a acquis un bien” for the words “de qui le contribuable a acquis les biens” in the French text of paragraphs *c* and *e*;

(2) by substituting the following for paragraph *f*:

“(f) where the taxpayer is a person from whom property was acquired under section 360R51, of any amount required by paragraph *b* of that section to be deducted before that time in computing his additional depletion.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

65. 1. The following is substituted for sections 360R50 and 360R51:

“**360R50.** For the purposes of paragraphs *c* and *e* of section 360R49, each amount is equal to the lesser of the proceeds of disposition of the property and its capital cost to the taxpayer or the person from whom property was acquired in accordance with section 360R51, computed without including therein the cost of borrowing capital, including a cost incurred before the start of operations of a business.

360R51. Subject to sections 360R5.7 and 360R5.8, where, at any time in a taxation year and after 19 April 1983, a corporation acquires property from another person, the following rules apply:

(a) the corporation shall, for the purposes of computing its additional depletion at a particular time after that acquisition, add the excess amount computed under paragraph *b* in respect of the other person;

(b) the other person shall, for the purposes of computing its additional depletion at a particular time after its taxation year during which that acquisition occurs, deduct the amount by which its additional depletion immediately after that acquisition, assuming for that purpose, where that acquisition results from an amalgamation contemplated in section 544 of the Act, that it continued to exist after that acquisition and that no property was acquired or disposed of in the course of the amalgamation, exceeds the amount deducted under section 360R47 in computing its income for that taxation year.”.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

66. 1. Sections 360R52 to 360R52.2 are revoked.

2. Subsection 1 applies to a taxation year ending after 17 February 1987.

67. 1. The following is substituted for the heading of Division X of Chapter III of Title XIV:

“AMALGAMATIONS AND WINDING-UPS”.

2. Subsection 1 applies in respect of an amalgamation or a winding-up commencing after 31 December 1982.

68. 1. The following is substituted for section 360R58:

“**360R58.** Where there is an amalgamation of a particular corporation with another corporation and subsection 4 of section 544 of the Act applies to the new corporation or where the property of a subsidiary is attributed to its parent during the winding-up of the subsidiary and section 565.1 of the Act applies to the parent, the new corporation or the parent, as the case may be, is deemed to be the same corporation as the particular corporation or the subsidiary, as the case may be, and to continue its corporate existence for the purposes of:

(a) computing the mining exploration depletion, within the meaning of sections 360R16.2 to 360R16.4, the depletion for oil and gas exploration, within the meaning of sections 360R16.10 to 360R16.12, the earned depletion base, the exploration account, within the meaning of sections 360R30 and 360R30.1, and the additional depletion, within the meaning of sections 360R48 to 360R50, of the new corporation or the parent, as the case may be; and

(b) determining the amounts that may be deducted under section 360R7 in computing the income of the new corporation or the parent, as the case may be, for a particular taxation year.”.

2. Subsection 1 applies in respect of an amalgamation or a winding-up occurring during a taxation year ending after 17 February 1987.

69. 1. The following is inserted after section 360R58:

“**360R58.1.** Where there is an amalgamation, within the meaning of subsection 1 of section 544 of the Act, of two or more particular corporations to form a single corporate entity, that entity is deemed, for the purposes of section 360R28.2.2, to be the same corporation as each of the particular corporations and to continue their corporate existence.

360R58.2. Where there is a winding-up of a taxable Canadian corporation in circumstances where sections 556 to 564.1 and 565 of the Act apply to that corporation

and to another taxable Canadian corporation, the latter corporation is deemed, for the purposes of section 360R28.2.2, to be the same corporation as the wound-up corporation and to continue its corporate existence.”

2. Subsection 1 applies in respect of an amalgamation or a winding-up occurring after 15 January 1987.

70. 1. The following is substituted for section 400R1:

“**400R1.** For the purposes of paragraph *b* of section 400 of the Act, a prescribed deduction in respect of a corporation for a taxation year means an amount deducted by the corporation under section 360R7 in computing its income for the year.”

2. Subsection 1 applies to a taxation year ending after 17 February 1987. Notwithstanding the foregoing, where section 400R1 of the Regulation respecting the Taxation Act, made by that subsection, applies to a taxation year ending before 3 December 1992, it shall be read with the words “the first paragraph” being substituted for the words “paragraph *b*”.

71. 1. Section 488R1 is amended

(1) by substituting the following for paragraph *e*:

“(*e*) an amount which is specifically exempt from income tax under a statute of Québec or of the Government of Canada, other than the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), the Indian Act (Revised Statutes of Canada (1985), c. I-5), the Foreign Missions and International Organizations Act (Statutes of Canada, 1991, c. 41) and the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001), and which is not an amount that is exempt by reason of a provision of a tax agreement having force of law in Québec and entered into by Québec and a particular country in matters of income tax or a tax convention or agreement having force of law in Canada and entered into by Canada and a particular country in matters of income tax;”;

(2) by substituting the words “(Revised Statutes of Canada (1985), c. F-11)” for the words “(Statutes of Canada)” in paragraph *k*;

(3) by striking out the words “(Revised Statutes of Canada (1985), c. F-11)” in paragraph *m.1*.

2. Paragraphs 1 and 3 of subsection 1 apply from the 1992 taxation year. Furthermore, paragraph *e* of section 488R1 of the Regulation respecting the Taxation Act, replaced by that subsection 1, shall be read

(*a*) with the words “Indian Act (Revised Statutes of Canada (1985), c. I-5)” being substituted for the words “Indian Act (Statutes of Canada)” where it applies after 11 December 1988; and

(*b*) with the words “other than the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.)” being substituted for the words “other than the Income Tax Act (Statutes of Canada)” where it applies to a taxation year ending after 30 November 1991.

3. Paragraph 2 of subsection 1 has effect from 12 December 1988.

72. 1. The following is substituted for section 570R3:

“**570R3.** The expression “public corporation” has the meaning assigned to the expression “public corporation” by section 89 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) and the regulations made under that section.”.

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

73. 1. The following is substituted for section 583R1:

“**583R1.** For the purposes of paragraph *a* of section 583 of the Act, the prescribed amount is an amount equal to that contemplated in paragraph *b* of the definition of the expression “foreign accrual tax” in subsection 1 of section 95 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), computed at the same time and for the same purposes, and the tax factor is equal to 2 in the case of an individual or, in the case of a corporation, to the amount obtained by dividing 1 by the percentage contemplated in section 123 of that Act for the taxation year.”.

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

74. 1. The following is substituted for section 726.4.12R2:

“**726.4.12R2.** An expenditure in respect of which an amount is added to the individual’s mining exploration depletion, within the meaning of sections 360R16.2 to 360R16.4, or to his depletion for oil and gas exploration, within the meaning of sections 360R16.10 to 360R16.12, is a prescribed expenditure contemplated in paragraph *e* of section 726.4.12 of the Act.”.

2. Subsection 1 applies from the 1988 taxation year.

75. 1. The following is substituted for section 832.3R2:

“**832.3R2.** For the purposes of subparagraph *b* of the first paragraph of section 832.3 of the Act, a prescribed corporation is a qualified related corporation within the meaning of subsection 8 of section 219 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) in respect of the insurer contemplated in that section 832.3.”

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

76. 1. The following is substituted for section 976R1:

“**976R1.** The tax contemplated in paragraph *g* of section 976 of the Act is that provided for in paragraph *o* of subsection 1 of section 212 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

77. 1. Section 985.9.2R1 is amended

(1) by substituting the word “bienfaisance” for the word “charité” in the French text of paragraph *d*;

(2) by substituting the following for paragraph *e*:

“(e) “non-qualified investment” has the meaning assigned to it by subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

78. 1. Section 1015R1 is amended in paragraph *d*;

(1) by substituting the following for subparagraphs *vii* to *ix*:

“vii. a payment as a benefit under the Unemployment Insurance Act (Revised Statutes of Canada (1985), c. U-1) or under a supplementary unemployment benefit plan;

viii. a training allowance paid under the National Training Act (Revised Statutes of Canada (1985), c. N-19), except to the extent that that allowance is paid as personal or living expenses while the recipient lives elsewhere than at his place of residence;

ix. a payment under a deferred profit sharing plan or a plan designated in subsection 15 of section 147 of the

Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) as a revoked plan, reduced by the amounts determined under sections 883, 884 and 886 of the Act;”;

(2) by substituting the following for subparagraph *xii*:

“xii. a payment that is a benefit of a registered retirement savings plan or under such a plan paid during his lifetime to an individual contemplated in the definition of the expression “retirement savings plan” provided for in subsection 1 of section 146 of the Income Tax Act for whom a retirement income is provided by the plan, excluding a periodical annuity payment or a payment made by a person who has reasonable grounds to believe that the payment is deductible in computing an individual’s income under section 924 of the Act;”;

(3) by substituting the following for subparagraph *xiv*:

“xiv. a benefit under the Labour Adjustment Benefits Act (Revised Statutes of Canada (1985), c. L-1);”.

2. Paragraph 1 of subsection 1, where it replaces subparagraphs *vii* and *viii* of paragraph *d* of section 1015R1 of the Regulation respecting the Taxation Act, and paragraph 3 of subsection 1 have effect from 12 December 1988.

3. Paragraph 1 of subsection 1, where it replaces subparagraph *ix* of paragraph *d* of section 1015R1 of the Regulation respecting the Taxation Act, and paragraph 2 of subsection 1 apply in respect of a payment made, after 31 December 1990, during a taxation year ending after 30 November 1991.

79. 1. Section 1015R11 is amended

(1) by substituting the following for paragraph *c*:

“(c) a payment under a deferred profit sharing plan or a plan designated in subsection 15 of section 147 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) as a revoked plan, excluding a payment contemplated in subparagraph *v* of paragraph *k* of subsection 2 of section 147 of that Act;”;

(2) by substituting the following for paragraph *f*:

“(f) a payment that is a benefit of a registered retirement savings plan or under such a plan paid during his lifetime to an individual contemplated in the definition of the expression “retirement savings plan” provided for in subsection 1 of section 146 of the Income Tax Act for whom a retirement income is provided by the plan, excluding a periodical annuity payment or a payment made by a person who has reasonable grounds to believe

that the payment is deductible in computing an individual's income under section 924 of the Act;”.

2. Subsection 1 applies in respect of a payment made, after 31 December 1990, during a taxation year ending after 30 November 1991.

80. 1. The following is substituted for section 1108R1:

“**1108R1.** The expression “mortgage investment corporation” means a corporation that, throughout the taxation year in question, is a mortgage investment corporation within the meaning of section 130.1 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”.

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

81. 1. The following is substituted for section 1116R1:

“**1116R1.** The capital gains dividend account of a mutual fund corporation, at a particular time, means an amount equal to that so computed at the same time under section 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).”.

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

82. 1. Chapter IV of Title XXXII is revoked.

2. Subsection 1 applies in respect of the computation of the tax payable for a taxation year of a corporation commencing after 31 December 1992.

83. 1. Class 10 of Schedule B is amended by substituting the following for paragraph *n* of the subsection 2 in the French text:

“(n) les biens acquis après le 22 mai 1979 et conçus principalement pour déterminer l’existence d’une ressource minérale ou d’un gisement de pétrole ou de gaz naturel, situer une telle ressource ou un tel gisement ou en déterminer l’étendue ou la qualité, ou pour forer un puits de pétrole ou de gaz, à l’exclusion toutefois des biens compris dans une catégorie distincte aux termes de l’article 130R87;”.

84. 1. Class 12 of Schedule B is amended by substituting the following for paragraph *f* of the first paragraph:

“(f) a mine shaft, mine haulage way or similar underground work, designed for continuing use, or any extension thereof, sunk or constructed after the mine came

into production, to the extent that that property was acquired before 1 January 1988;”.

2. Subsection 1 applies from the 1988 taxation year.

85. Class 41 of Schedule B is amended by substituting the following for subparagraph ii of paragraph *b* of the first paragraph in the French text:

“ii. un navire, y compris le mobilier, l’agencement, le matériel de radiocommunication et tout autre matériel qui y sont fixés, qui est conçu principalement pour déterminer l’existence d’un gisement de pétrole ou de gaz naturel ou d’une ressource minérale, situer un tel gisement ou une telle ressource ou en déterminer l’étendue ou la qualité, ou pour forer un puits de pétrole ou de gaz.”.

86. 1. The Regulation is amended

(1) by substituting the words “Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.)” for the words “Income Tax Act (Statutes of Canada)” or “Income Tax Act (R.S.C., 1952, c. 148)”, as the case may be, in sections 8R1, 47.16R1, 87R2 to 87R4, 92.11R2, 101.1R1, 101.3R1, 104R9, 125.1R2 to 130R1, 140.1R3, 225R1, 230.1R2, 247.1R1, 251R1, 257R2, 257R3, 308.1R1 and 336R6, in the part of subparagraph *b* of the definition of the expression “excluded obligation” in section 359.1R1 preceding clause *i*, in sections 360R38, 421.6R1.1, 462.13R1, 462.15R1, 487.2R1 and 503R1, in paragraph *a* of section 503.0.1R1, in section 503.1R1, in paragraph *a* of section 503.2R1, in sections 567R1 to 570R2, 574R1, 576.1R1, 579R1, 589R1 to 589R4, 694R1, 726.21R1, 736.1R1, 736.2R1 and 746R1 to 747R1, in paragraph *a* of section 776.7R1, in sections 776.10R1 to 776.12R1, 818R8, 841.1R1 to 844.3R1 and 861R1, in the part of paragraph *e* of section 890.1R1 preceding subparagraph *i*, in sections 892R1, 958R1 and 962R1, in subparagraph *a* of the first paragraph of section 985.5R1, in sections 998R2, 1086R12, 1106R1, 1106R2, 1113R1 and 1123R1 and in Classes 5, 19 to 21, 23 and 24 of Schedule B;

(2) by substituting the words “Income Tax Act (Statutes of Canada)” for the words “Income Tax Act (R.S.C., 1952, c. 148)” in sections 87R1, 130R68, 130R101, 130R200, 360R44, 485R3, 559R1 and 849R1;

(3) by substituting the words “Canada Oil and Gas Act (Revised Statutes of Canada (1985), c. O-6)” for the words “Canada Oil and Gas Act (Statutes of Canada)” in section 91R1;

(4) by substituting the words “hydrocarbures connexes” for the words “hydrocarbures apparentés”

everywhere they occur in the French text of sections 91R1, 143R2, 360R12.1 and 360R16 and Classes 13 and 14 of Schedule B;

(5) by substituting the words “Indian Act (Revised Statutes of Canada (1985), c. I-5)” for the words “Indian Act (R.S.C., 1970, c. I-6)” or “Indian Act (Statutes of Canada)”, as the case may be, in sections 91R1 and 488R2;

(6) by substituting the word “bienfaisance” for the word “charité” everywhere it occurs in the French text of paragraph *a.1* of section 712R1, struck out by section 9 of the Regulation to amend the Regulation respecting the Taxation Act, made by Order in Council 473-95 dated 5 April 1995, in paragraph *d* of section 712R1, in section 712R7, revoked by section 12 of the Regulation to amend the Regulation respecting the Taxation Act, made by that Order in Council 473-95, in section 716R1, in sections 752.0.10.1R3 to 752.0.10.3R1, 752.0.10.3R4 and 752.0.10.12R1, in the heading of Title XXV, in section 985.5R1, in the heading of Chapter II of Title XXV and in sections 985.9.2R2, 985.9.2R3 and 1086R12;

(7) by substituting the words “Statistics Act (Revised Statutes of Canada (1985), c. S-19)” for the words “Statistics Act (Statutes of Canada)” in section 92.19R8;

(8) by substituting the words “Motor Vehicle Safety Act (Revised Statutes of Canada (1985), c. M-10)” for the words “Motor Vehicle Safety Act (Statutes of Canada)” in section 125.1R1;

(9) by substituting the words “Canada Grain Act (Revised Statutes of Canada (1985), c. G-10)” for the words “Canada Grain Act (R.S.C., 1970, c. G-16)” in section 130R31;

(10) by substituting the words “Bank Act (Revised Statutes of Canada (1985), c. B-1)” for the words “Bank Act (Statutes of Canada)” in the definition of the expression “designated country” in section 140.1R1;

(11) by substituting the words “Bank Act” for the words “Bank Act (Statutes of Canada)” in the definition of the expressions “exposure to a designated country”, “general provisions”, “provisionable assets” and “specific provisions” in section 140.1R1;

(12) by substituting the words “Petroleum and Gas Revenue Tax Act (Revised Statutes of Canada (1985), c. P-12)” for the words “Petroleum Revenues Income Tax Act (Statutes of Canada)” in section 144.1R1;

(13) by substituting the words “Canada Shipping Act (Revised Statutes of Canada (1985), c. S-9)” for the

words “Canada Shipping Act (R.S.C., 1985, c. S-9)” in sections 154R4 to 154R6;

(14) by substituting the words “dépense en capital” for the words “dépense en immobilisation” everywhere they occur in the French text of section 230.1R2;

(15) by substituting the words “Cultural Property Export and Import Act (Revised Statutes of Canada (1985), c. C-51)” for the words “Cultural Property Export and Import Act (Statutes of Canada)” in section 232R1;

(16) by substituting the words “Canadian Exploration and Development Incentive Program Act (Revised Statutes of Canada (1985), c. 15, 3rd suppl.)” for the words “Canadian Exploration and Development Incentive Program Act (Statutes of Canada)” in section 359.1R1;

(17) by substituting the words “Canadian Exploration Incentive Program Act (Revised Statutes of Canada (1985), c. 27, 4th suppl.)” for the words “Canadian Exploration Incentive Program Act (Statutes of Canada)” in section 359.1R1;

(18) by substituting the words “Income Tax Act” for the words “Income Tax Act (Statutes of Canada)” in clause *ii* of subparagraph *b* of the definition of the expression “excluded obligation” in section 359.1R1, in paragraphs *b* and *c* of sections 503.0.1R1 and 503.2R1, in paragraphs *b* and *c* of section 776.7R1, in subparagraph *i* of paragraph *e* of section 890.1R1 and in subparagraph *b* of the first paragraph of section 985.5R1;

(19) by substituting the words “the Income Tax Application Rules (Revised Statutes of Canada (1985), c. 2, 5th suppl.)” for the words “Chapter 63 of the Statutes of Canada of 1970-71-72” in the part of section 360R4 preceding paragraph *a* and in sections 360R20 and 360R44;

(20) by substituting the words “the Income Tax Application Rules” for the words “Chapter 63 of the Statutes of Canada of 1970-71-72” in paragraph *b* of section 360R4;

(21) by substituting the words “de l’alinéa” for the words “du sous-paragraphe” in the French text of sections 736.1R1 and 736.2R1;

(22) by substituting the words “Canada Student Loans Act (Revised Statutes of Canada (1985), c. S-23)” for the words “Canada Student Loans Act (Statutes of Canada)” in section 752.0.1R2;

(23) by substituting the words “Privileges and Immunities (International Organizations) Act (Revised Statutes of Canada (1985), c. P-23)” for the words “Privileges and Immunities (International Organizations) Act (Statutes of Canada)” in section 772R1;

(24) by substituting the words “créances irrécouvrables” for the words “mauvaises créances” in the French text of section 825R6;

(25) by substituting the words “Canada Pension Plan (Revised Statutes of Canada (1985), c. C-8)” for the words “Canada Pension Plan (Statutes of Canada)” in paragraph *a* of section 890.1R1;

(26) by substituting the words “Canada Pension Plan” for the words “Canada Pension Plan (Statutes of Canada)” in paragraph *b* of section 890.1R1;

(27) by substituting the words “Unemployment Insurance Act (Revised Statutes of Canada (1985), c. U-1)” for the words “Unemployment Insurance Act (Statutes of Canada)” in section 890.1R1;

(28) by substituting the words “de bienfaisance” for the word “charitables” everywhere it occurs in the French text of sections 985.9.2R2 and 985.9.2R3;

(29) by substituting the words “Canadian Film Development Corporation Act (Revised Statutes of Canada (1985), c. C-16)” for the words “Canadian Film Development Corporation Act (Statutes of Canada)” in section 1029.8.34R1;

(30) by substituting the words “National Training Act (Revised Statutes of Canada (1985), c. N-19)” for the words “National Training Act (Statutes of Canada)” in section 1086R1;

(31) by substituting the words “Labour Adjustment Benefits Act (Revised Statutes of Canada (1985), c. L-1)” for the words “Labour Adjustment Benefits Act (Statutes of Canada)” in section 1086R1;

(32) by substituting the words “hydrocarbure connexe” for the words “hydrocarbure apparenté” in the French text of Class 34 of Schedule B.

2. Paragraphs 1, 4, 6, 14, 18 to 20, 24, 28 and 32 of subsection 1 apply to a taxation year ending after 30 November 1991. Notwithstanding the foregoing,

(*a*) that paragraph 1, where it refers to sections 336R6, 958R1, 998R2 and 1086R12 of the Regulation respecting the Taxation Act, has effect only from 1 January 1991;

(*b*) that paragraph 1, where it refers to sections 503.1R1 and 503.2R1 of the Regulation respecting the Taxation Act, and that paragraph 18, where it refers to that section 503.2R1, have effect only from 1 March 1994;

(*c*) that paragraph 6, where it refers to sections 752.0.10.1R3 to 752.0.10.3R1, 752.0.10.3R4 and 752.0.10.12R1 of the Regulation respecting the Taxation Act, applies only from the 1993 taxation year.

3. Paragraphs 3, 5, 9 to 13, 15, 22, 23, 25 to 27, 30 and 31 of subsection 1 have effect from 12 December 1988.

4. Paragraph 7 of subsection 1 applies in respect of a life insurance policy last acquired after 31 December 1989.

5. Paragraph 8 of subsection 1 applies to a lease, in respect of a property, entered into after 10:00 p.m., Eastern Daylight Time, on 26 April 1989.

6. Paragraph 16 of subsection 1 has effect from 1 May 1989.

7. Paragraph 17 of subsection 1 has effect from 1 November 1989.

8. Paragraph 29 of subsection 1 has effect from 19 December 1990.

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

9549

Gouvernement du Québec

O.C. 36-96, 10 January 1996

An Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5)

Contributions — Amendments

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan

WHEREAS under paragraph *b* of section 35 of the Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5), the Government may make regulations to generally prescribe the measures for the carrying out of Division I of Chapter IV of that Act;

WHEREAS the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r. 1) was made under that Act;

WHEREAS it is expedient to amend the Regulation to follow up on a fiscal measure introduced in the Taxation Act by Chapter 1 of the Statutes of 1995 and announced on 12 May 1994 by the Minister of Finance in his Budget Speech;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published pursuant to section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the lack of prior publication and such coming into force;

WHEREAS under section 27 of the Regulations Act, a regulation may take effect before the date of its publication in the *Gazette officielle du Québec* where the act under which it is made expressly provides therefor;

WHEREAS under section 36 of the Act respecting the Régie de l'assurance-maladie du Québec, every regulation made under Division I of Chapter IV of that Act may, if it so provides, take effect from a date prior or subsequent to the date of its publication; however, the date shall not be prior to the effective date of the legislative provision under which the regulation was made;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Revenue:

THAT the Regulation attached hereto, entitled "Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan", be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting contributions to the Québec Health Insurance Plan

An Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5, s. 35, par. b)

1. 1. The Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r. 1), amended by the Regulations made by Orders in Council 1931-86 dated 16 December 1986, 839-88 dated 1 June 1988 and 778-94 dated 25 May 1994, is further amended, in section 1.1, by substituting the following for the part that precedes paragraph *b*:

"**1.1.** For the purposes of the definition of the expression "wages" provided in section 33 of the Act, the following remuneration is prescribed:

(a) the wages paid by a corporation operating an international financial centre, within the meaning of section 1 of the Taxation Act (R.S.Q., c. I-3), to an individual who holds the certificate mentioned in subparagraph *f* of the second paragraph of section 737.15 or in section 737.16.1 of that Act, for the period during which he works almost exclusively for that corporation and where his duties with that corporation are devoted almost exclusively to the operations of the international financial centre;"

2. Subsection 1 applies from the 1995 taxation year.

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

9548

Gouvernement du Québec

O.C. 52-96, 16 January 1996

Master Pipe-Mechanics Act
(R.S.Q., c. M-4)

Corporation of Master Pipe-Mechanics of Québec — Amendments

CONCERNING Regulation amending the Regulations of the Corporation of Master Pipe-Mechanics of Québec

WHEREAS under section 12 of the Master Pipe-Mechanics Act (R.S.Q., c. M-4), the council of the Corporation of Master Pipe-Mechanics of Québec may make regulation respecting the board of administration;

WHEREAS the council of the Corporation made the Regulation amending the Regulations of the Corporation of Master Pipe-Mechanics of Québec;

WHEREAS this regulation was approved at a general meeting of the members of the Corporation;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) and with section 12 of the Master Pipe-Mechanics Act, the text of the regulation attached hereto was published in Part 2 of the *Gazette officielle du Québec* of May 3rd 1995 with notice that it could be submitted to the Government for approval upon expiry of 45 days following that publication;

WHEREAS it is expedient to approve the regulation with amendment;

IT IS ORDERED, therefore, upon the recommendation of the minister of Employment:

THAT the Regulation amending the Regulations of the Corporation of Master Pipe-Mechanics of Québec be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation amending the Regulations of the Corporation of Master Pipe-Mechanics of Québec

1. The Regulations of the Corporation of Master Pipe-Mechanics of Québec, approved by Order in Council 1012-83 of 18 May 1983, and amended by regulations approved by Orders in Council 744-84 of 28 March 1984, 1799-84 of 8 August 1984, 2575-84 of 21 November 1984, 345-85 of 21 February 1985, 1908-85 of 18 September 1985, 356-86 of 26 March 1986, 534-88 of 13 April 1988, 494-93 of 31 March 1993 and 1760-94 of 14 December 1994 are further amended by substituting the following for section 1:

“1. Composition of the provincial council: the affairs of the Corporation of Master Pipe-Mechanics of Québec are taken care of by a Council known as “provincial board of administration” composed of 26 administrators elected in accordance with this Regulation and the Past President.”

2. The following is substituted for section 2:

“2. Administrators elected by the members: one administrator is elected by each of 18 regions listed in Schedule I and the 8 other administrators are elected by the members at a general meeting according to the procedure provided by this Regulation.”

3. The following is substituted for the second paragraph of section 3:

“The administrators elected by members from each of the 18 regions listed in Schedule I are elected for a 2-years term. The administrators who represent an even region are elected every even year and those who represent an odd region every odd year. They come into office at the Council meeting held during the annual general meeting and they remain in office until replaced.”

4. The following is substituted for the first paragraph of section 4:

“Re-eligibility of administrators: the 18 administrators elected by the members from the regions listed in Schedule I may be re-elected for 3 consecutive terms.”

5. The following section is added after section 7.1:

“7.2 A member of the Council in default of attending 3 consecutive meetings without any excuse considered by the Council to be valuable, is deemed to have resign from his post; he is then replaced in the same manner as if his post becomes vacant.”

6. The number “30” is substituted by the number “18” in the first paragraph of section 28.

7. The number “30” is substituted by the number “18” in section 34.

8. The following is substituted for Schedule I of the Regulation:

“SCHEDULE I

LIST OF REGIONS

1. REGION 1: CÔTE-NORD

Comprises the constituencies of Duplessis and Saguenay.

2. REGION 2: SAGUENAY-LAC-SAINT-JEAN

Comprises the constituencies of Chicoutimi, Dubuc, Jonquière, Lac-Saint-Jean and Roberval, and also the towns of Chapais and Chibougamau.

3. REGION 3: QUÉBEC

Comprises the constituencies of Charlesbourg, Charlevoix, Chauveau, Jean-Talon, La Peltrie, Limoilou, Portneuf - excluding the towns of Lac-aux-Sables and Notre-Dame-de-Moutauban -, Taschereau and Vanier.

4. REGION 4: GASPÉSIE-ÎLES-DE-LA-MADELEINE

Comprises the constituencies of Bonaventure, Gaspé and Îles-de-la-Madeleine, and also the towns of Cap-Chat, Capucins, La Martre, Marsoui, Mont-Albert, Rivière-à-Claude, Sainte-Anne-des-Monts and Tourelle.

5. REGION 5: BAS-SAINT-LAURENT

Comprises the constituencies of Matane - excluding the towns of Cap-Chat, Capucins, La Martre, Marsoui, Mont-Albert, Rivière-à-Claude, Sainte-Anne-des-Monts and Tourelle -, Matapédia, Kamouraska-Témiscouata - excluding the towns of Sainte-Louise and Saint-Roch-des-Aulnaies -, Rimouski and Rivière-du-Loup.

6. REGION 6: CHAUDIÈRES-APPALACHES

Comprises the constituencies of Beauce-Sud, Beauce-Nord, Bellechasse, Chutes-de-la-Chaudière, Frontenac - excluding the towns of Bernierville, Halifax-Nord, Halifax-Sud, Sainte-Sophie and Vianney -, Lévis, Lotbinière - excluding the towns of Deschailions-sur-Saint-Laurent, Fortierville, Inverness, Laurierville, Lemieux, Lyster, Manseau, Notre-Dame-de-Lourdes, Parisville, Sainte-Cécile-de-Lévrard, Sainte-Françoise, Saint-Joseph-de-Blanford, Sainte-Julie, Saint-Louis-de-Blanford, Sainte-Louise, Sainte-Philomène-de-Fortierville, Saint-Pierre-Baptiste, Saint-Pierre-les-Becquets, Saint-Roch-des-Aulnaies, Sainte-Sophie-de-Lévrard and Villeroy -, and Montmagny-L'Islet.

7. REGION 7: MAURICIE

Comprises the constituencies of Champlain, Lavolette, Maskinongé, Nicolet-Yamaska - excluding the towns of Aston-Jonction, Daveluyville, Saint-Bonaventure, Saint-David, Sainte-Brigitte-des-Saults, Sainte-Eulalie, Saint-Gérard-Majella, Saint-Joachim-de-Courval, Saint-Marcel-de-Richelieu and Saint-Pie-de-Guire -, Saint-Maurice et Trois-Rivières, and also the towns of Lac-aux-Sables and Notre-Dame-de-Moutauban.

8. REGION 8: BOIS-FRANCS

Comprises the constituencies of Arthabaska, Drummond and Richmond, and also the towns of Aston-

Jonction, Bernierville, Daveluyville, Deschailions-sur-Saint-Laurent, Durham-Sud, Halifax-Nord, Halifax-Sud, Fortierville, Inverness, Laurierville, L'Avenir, Lefebvre, Lemieux, Lyster, Manseau, Melbourne, Notre-Dame-de-Lourdes, Parisville, Saint-Bonaventure, Sainte-Brigitte-des-Saults, Sainte-Cécile-de-Lévrard, Sainte-Eulalie, Sainte-Françoise, Saint-Joachim-de-Courval, Saint-Joseph-de-Blanford, Sainte-Julie, Saint-Louis-de-Blanford, Sainte-Philomène-de-Fortierville, Saint-Pie-de-Guire, Saint-Pierre-Baptiste, Saint-Pierre-les-Becquets, Sainte-Sophie, Sainte-Sophie-de-Lévrard, Ulverton, Vianney, Villeroy et Wickham.

9. REGION 9: ESTRIE

Comprises the constituencies of Mégantic-Compton, Orford, Saint-François, Sherbrooke, and also the towns of Austin, Bolton-Est, Bolton-Ouest, Bonsecours, Brompton, Brompton Gore, Bromptonville, Eastman, Kingsbury, Lawrenceville, Maricourt, Potton, Racine, Sainte-Anne-de-la-Rochelle, Saint-Benoît-du-Lac, Saint-Denis-de-Brompton, Saint-Étienne-de-Bolton, Saint-François-Xavier-de-Brompton, Saint-Grégoire-de-Greenlay, Stoke, Stukely, Stukely-Sud, Valcourt, Val-Joli and Windsor.

10. REGION 10: MONTÉRÉGIE-NORD

Comprises the constituencies of Borduas, La Pinière, Laporte, Marguerite-D'Youville, Marie-Victorin, Richelieu, Saint-Hyacinthe, Taillon, Vachon et Verchères, and also the towns of Saint-David, Saint-Gérard-Majella and Saint-Marcel-de-Richelieu.

11. RÉGION 11: MONTÉRÉGIE-SUD

Comprises the constituencies of Beauharnois-Huntingdon, Brome-Missisquoi - excluding the towns of Austin, Bolton-Est, Bolton-Ouest, Bonsecours, Eastman, Lawrenceville, Potton, Sainte-Anne-de-la-Rochelle, Saint-Benoît-du-Lac, Saint-Étienne-de-Bolton, Stukely et Stukely-Sud -, Chambly, Châteauguay, Iberville, Johnson - excluding the towns of Brompton, Brompton Gore, Bromptonville, Durham-Sud, Kingsbury, L'Avenir, Lefebvre, Maricourt, Melbourne, Racine, Saint-Denis-de-Brompton, Saint-François-Xavier-de-Brompton, Saint-Grégoire-de-Greenlay, Stoke, Ulverton, Valcourt, Val-Joli, Wickham and Windsor -, La Prairie, Saint-Jean, Salaberry-Soulanges and Shefford.

12. REGION 12: ABITIBI-TÉMISCAMINGUE

Comprises the constituencies of Abitibi-Est, Abitibi-Ouest, Rouyn-Noranda-Témiscamingue and Ungava - excluding the towns of Chapais and Chibougamau.

13. REGION 13: OUTAOUAIS

Comprises the constituencies of Chapleau, Gatineau, Hull, Papineau and Pontiac.

14. REGION 14: LAURENTIDES

Comprises the constituencies of Argenteuil, Bertrand - excluding the town of Chertsey -, Blainville, Deux-Montagnes, Groulx, Labelle and Prévost, and also the towns of New Glasgow and Ste-Sophie.

15. REGION 15: LANAUDIÈRE

Comprises the constituencies of Berthier, Joliette, L'Assomption, Masson, Rousseau - excluding the towns of New Glasgow and Ste-Sophie -, and Terrebonne, and also the town of Chertsey.

16. REGION 16: LAVAL

Comprises the constituencies of Chomedey, Fabre, Laval-des-Rapides, Mille-Îles and Vimont.

17. REGION 17: MONTRÉAL-EST

Comprises the constituencies of Acadie, Anjou, Bourassa, Bourget, Crémazie, Gouin, Hochelaga-Maisonneuve, Jeanne-Mance, Lafontaine, Laurier-Dorion, Mercier, Pointe-aux-Trembles, Rosemont, Sainte-Marie-Saint-Jacques, Sauvé, Viau and Viger.

18. REGION 18: MONTRÉAL-OUEST

Comprises the constituencies of D'Arcy-McGee, Jacques-Cartier, Marguerite-Bourgeoys, Marquette, Mont-Royal, Nelligan, Notre-Dame-de-Grâce, Outremont, Robert-Baldwin, Saint-Henri-Sainte-Anne, Saint-Laurent, Verdun, Westmount-Saint-Laurent and Vaudreuil.”.

9. The administrators elected by the members from each of the 30 regions listed in Schedule I as they existed before this Regulation came into force, shall remain in office until they are replaced according to this Regulation.

10. Notwithstanding the provision of section 3, the first administrators to be elected by the members from the 18 regions listed in Schedule 1, shall all be elected on the first election to be held following the coming into force of this Regulation.

The administrators elected for the first time by the members from the odd regions listed in Schedule I, shall be elected for a 1-year term; the administrators elected

by the members from the even regions, shall be elected for a 2-years term.

The first administrators elected according to this Regulation shall come into office at the Council meeting held during the annual general meeting.

11. Sections 28 to 34 of the Regulations of the Corporation of Master Pipe-Mechanics of Quebec apply, adapted as required, to the election of the first administrators.

12. This Regulation shall come into force on the fifteenth day of its publication in the *Gazette officielle du Québec*.

9557

Draft Regulations

Draft Regulation

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

Development of wildlife — Scale of fees and duties

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife, the text of which appears below, may be made by the gouvernement du Québec upon the expiry of 45 days following this publication.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the undersigned, 3900, rue Marly, 6e étage, Sainte-Foy, G1X 4E4.

JACQUES BRASSARD,
Minister of the Environment and Wildlife

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

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1, ss. 54, 97, 102, s. 121, par. 1 and s. 162, pars. 10 and 21)

1. The Regulation respecting the scale of fees and duties related to the development of wildlife, made by Order in Council 1291-91 dated 18 September 1991 and amended by the Regulations made by Orders in Council 277-92 dated 26 February 1992, 494-92 dated 1 April 1992, 310-93 dated 10 March 1993, 195-94 dated 2 February 1994, 633-94 dated 4 May 1994, 322-95 dated 15 March 1995 and 1063-95 dated 9 August 1995, is further amended, in section 2, by substituting the number “1996” for the number “1994” and the number “23.47” for the number “22.47”.

2. Section 4 is amended:

(1) by substituting the number “12.50” for the number “12.00” in paragraphs 1, 3 and 4;

(2) by substituting the number “231.00” for the number “221.00” in paragraph 2.

3. Section 4.1 is amended:

(1) by substituting the numbers “27.31” and “87.86” for the numbers “25.98” and “83.72” in paragraph 1;

(2) by substituting the numbers “43.54”, “11.07” and “8.22” for the numbers “41.48”, “10.71” and “7.79” in paragraph 2; and

(3) by substituting the numbers “5.37” and “17.96” for the numbers “5.09” and “17.00” in paragraph 3.

4. Section 4.2 is amended:

(1) by substituting the number “63.75” for the number “61.00” in subparagraph 1 of the first paragraph;

(2) by substituting the number “11.00” for the number “10.50” in subparagraph 2 of the first paragraph;

(3) by substituting the number “29.00” for the number “27.75” in subparagraph 3 of the first paragraph; and

(4) by substituting the number “522.75” for the number “500.00” in subparagraph 4 of the first paragraph.

5. Section 4.3 is amended:

(1) by substituting the number “192.50” for the number “184.00” in subparagraph 1 of the first paragraph;

(2) by substituting the number “96.25” for the number “92.00” in subparagraph 2 of the first paragraph;

(3) by substituting the number “26.75” for the number “25.50” in subparagraph 3 of the first paragraph;

(4) by substituting the number “53.25” for the number “51.00” in subparagraph 4 of the first paragraph;

(5) by substituting the number “160.00” for the number “153.00” in subparagraph 5 of the first paragraph;

(6) by substituting the number “320.00” for the number “306.00” in subparagraph 6 of the first paragraph; and

(7) by substituting the number "26.75" for the number "25.50" in subparagraph 7 of the first paragraph.

6. Section 6 is amended:

(1) by substituting the number "216.25" for the number "207.00" in paragraph 1; and

(2) by substituting the number "867.75" for the number "830.00" in paragraph 2.

7. Section 6.1 is amended by substituting the number "27.25" for the number "26.00".

8. Section 7 is amended:

(1) by substituting the numbers "86.75" and "176.00" for the numbers "83.00" and "168.00" respectively in paragraph 1;

(2) by substituting the numbers "334.50" and "679.75" for the numbers "320.00" and "650.00" respectively in paragraph 2;

(3) by substituting the number "29.25" for the number "28.00" in paragraph 3;

(4) by substituting the number "256.25" for the number "245.00" in paragraph 4; and

(5) by substituting the number "846.75" for the number "810.00" in paragraph 5.

9. Section 10 is amended by substituting the number "35.32" for the number "34.82".

10. Section 10.1 is amended by inserting the following paragraph between the first paragraph and the second paragraph:

"Notwithstanding the foregoing, where lodging in a camp is provided, the right of access fee for a period of 7 consecutive days, the amount of which is indicated in Column II of Schedule IV, is not applicable."

11. Section 11 is amended:

(1) by substituting the following for subparagraphs 1, 2, 3 and 4 of the first paragraph:

"(1) Lease of exclusive trapping rights \$1.40/km²;

(2) Lease of exclusive hunting rights \$15.41/km²;

(3) Lease of exclusive fishing rights, for purposes of an outfitting operation

(a) fishing in a salmon river or in a part thereof referred to in the Québec Fishery Regulations (1990) (SOR/90-214 dated 29 March 1990): the amount is calculated by applying the following formula:

$$Kt \times \frac{(L \times A)}{1.6} \times C + Ke \times (S \times P);$$

(b) fishing in a territory other than the territory referred to in clause *a*: \$15.41/km²;

(4) Lease of exclusive fishing rights, for purposes other than those of an outfitting operation \$50.00/per year

(2) by substituting the words and number "in clause *a* of subparagraph 3 of the first paragraph" for the words and number "in paragraph 3" in the second paragraph;

(3) by substituting the number "42.01" for the number "40.83" in the second paragraph and in respect of variable (Kt); and

(4) by substituting the number "11.20" for the number "10.88" in the third paragraph and in respect of variable (Ke).

12. Section 12 is amended:

(1) by substituting the number "14.00" for the number "13.61" in paragraph 1;

(2) by substituting the number "140.04" for the number "136.09" in paragraph 2; and

(3) by substituting the following for paragraph 3:

"fishing in a territory other than the territory referred to in clause *a* of subparagraph 3 of the first paragraph of section 11: \$140.04".

13. Section 15 is amended:

(1) by substituting the following for the first paragraph:

"From 1 April 1997, the fees payable for the issue of licences covered by sections 3, 4, 4.1, 4.2, 4.3, 6 and 7, the fees payable for the renewal of licences covered by

sections 4.2, 4.3 and 6.1, the fees payable for the transfer of an outfitting licence covered by section 6.1, the right of access fees covered by sections 8, 9, 10, 10.1 and 10.2, the annual rent covered by subparagraphs 1 and 2, clause b of subparagraph 3 and subparagraph 4 of the first paragraph of section 11, the amount calculated by applying the formula in clause *a* of subparagraph 3 of the first paragraph of section 11 and the amounts of the minimum annual rents in section 12, shall be indexed annually by applying, to their value for the preceding year, the percentage of annual variation calculated for the month of June of the preceding year, in the not seasonally adjusted Consumer Price Index for Canada (recreation component), as published by Statistics Canada.”;

(2) by substituting the number “1997” for the number “1995” in the second paragraph; and

(3) by deleting the third and fourth paragraphs.

14. Schedule I attached hereto is substituted for Schedule I to the Regulation for the purposes of changing the amount of the annual fees.

15. Schedules II and III attached hereto are substituted for Schedules II and III to the Regulation for the purposes of changing the right of access fees.

16. Schedules IV and V attached hereto are substituted for Schedules IV and V to the Regulation for the purposes of changing the right of access fees.

17. This Regulation comes into force on 1 April 1996.

SCHEDULE I

(s. 3)

FEES PAYABLE FOR HUNTING LICENCES

| Section | Column I Type of licence | Column II Annual fee |
|----------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------|
| 1 | Moose | |
| | (a) Valid for the southern part of Area 19 described in Schedule V to the Regulation respecting hunting | |
| | i. resident | \$36.83 |
| | (b) Valid for the part of Area 22 described in Schedule VII to the Regulation respecting hunting | |
| | i. resident | \$36.83 |
| | (c) Valid for Area 23 | |
| | Fall | |
| | i. resident | \$36.83 |
| ii. non-resident | \$212.12 | |
| (d) Valid for Area 23 | | |
| Winter | | |
| i. resident | \$36.83 | |
| ii. non-resident | \$212.12 | |
| (e) Valid for Area 24 | | |
| i. resident | \$36.83 | |
| (f) Valid for the part of Area 19 and of Area 23 described in Schedule IX to the Regulation respecting hunting | | |
| i. resident | \$36.83 | |
| (g) Valid for the part of Area 22 described in Schedule XVII to the Regulation respecting hunting | | |
| i. resident | \$36.83 | |
| ii. non-resident | \$212.12 | |
| 2 | White-tailed deer | |
| | (a) Elsewhere than in Area 20 | |
| i. resident | \$30.25 | |
| ii. non-resident | \$175.70 | |
| (b) In area 20 | | |
| i. resident | \$41.44 | |
| ii. non-resident | \$237.79 | |
| 3 | Northern leopard frog, green frog, bullfrog | |
| i. resident | \$11.07 | |
| 4 | Hare or rabbit, using snares | |
| i. resident | \$11.07 | |
| 5 | Moose | |
| | i. resident | \$34.20 |
| ii. non-resident | \$228.79 | |

| Section | Column I Type of licence | Column II Annual fee |
|----------------|-----------------------------------------------------------------------------------------|---------------------------------|
| 6 | Black bear i. resident ii. non-resident | \$29.37 \$97.16 |
| 7 | Small game, except for the snaring of hare or rabbit i. resident ii. non-resident | \$11.07 \$55.38 |
| 8 | Licence to hunt moose in a new area i. resident ii. non-resident | \$5.70 \$5.70 |

SCHEDULE II

(s. 8)

RIGHT OF ACCESS FEES FOR RESTRICTED HUNTING IN WILDLIFE SANCTUARIES

| Wildlife sanctuary | Species | Right of access fee per hunter | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|---------------------------------------|------------------------------------|
| Ashuapmushuan | Moose, Black bear, Snowshoe hare | \$187.79 | per stay for hunting all 3 species |
| Chic-Chocs | Moose | \$187.79 | per stay |
| | Black bear | \$ 34.44 | per day |
| Dunière | Moose | \$187.79 | per stay |
| Laurentides | Moose | \$187.79 | per stay |
| | Black bear | \$ 34.44 | per day |
| La Vérendrye | Moose, Ruffed grouse, Spruce grouse, Snowshoe hare, Wildfowl | \$187.79 | per stay for hunting all 5 species |
| La Vérendrye, except for the territory described in paragraph <i>f</i> of section 1 of the Regulation respecting beaver reserves (R.R.Q., 1981, c. C-61, r. 31), except with respect to the territory described in Schedule III to the Hunting in Wildlife Sanctuaries Regulation, a schedule introduced by O.C. 492-92 dated 1 April 1992. | Black bear | \$ 34.44 | per day |
| Mastigouche | Moose | \$187.79 | per stay |
| Matane | Moose | \$187.79 | per stay |
| | Black bear | \$ 34.44 | per day |
| Papineau - Labelle | Moose | \$187.79 | per stay |
| | White-tailed deer | \$ 30.27 | per day |
| | Black bear | \$ 34.44 | per day |
| Portneuf | Moose | \$187.79 | per stay |
| | Black bear | \$ 34.44 | per day |
| Rimouski | Moose | \$187.79 | per stay |
| | Black bear | \$ 34.44 | per day |
| Rouge-Matawin | Moose | \$187.79 | per stay |
| Saint-Maurice | Moose | \$187.79 | per stay |
| Sept-Îles – Port-Cartier | Moose, Black bear | \$187.79 | per stay for hunting both species |

SCHEDULE III

(S. 9)

RIGHT OF ACCESS FEES FOR UNRESTRICTED HUNTING IN WILDLIFE SANCTUARIES

| Wildlife sanctuary | Species | Right of access fee per hunter | |
|---------------------------|---------------------------------------------------------------|---------------------------------------|-----------------------------------|
| Aiguebelle | Snowshoe hare | \$24.79 | per season |
| Ashuapmushuan | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Black bear | \$22.60 | per day |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| Chic-Chocs | Wolf, Coyote hunting both species | \$14.48 | per day for |
| | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| Dunière | Wolf, Coyote, | \$14.48 | per day for hunting both species |
| | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| Laurentides | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| La Vérendrye | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| Mastigouche | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Black bear | \$22.60 | per day |
| Matane | Wolf, Coyote | \$14.48 | per day for hunting both species |
| | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Black bear | \$22.60 | per day |

| Wildlife sanctuary | Species | Right of access fee per hunter | |
|---------------------------|------------------------------------------------------------------------------------------|---------------------------------------|-----------------------------------|
| Papineau-Labelle | Ruffed grouse, Spruce grouse, Snowshoe hare, Eastern cottontail rabbit (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 5 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| Plaisance | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Wildfowl | \$24.79 \$12.28 | per season per day |
| Port-Daniel | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Wolf, Coyote hunting both species | \$14.48 | per day for |
| Portneuf | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| Rimouski | Wolf, Coyote | \$14.48 | per day for hunting both species |
| | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Black bear | \$22.60 | per day |
| Rouge-Matawin | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)* Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe (i. 7)* | \$24.79 | per season |
| Saint-Maurice | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Black bear | \$22.60 | per day |
| Sept-Îles – Port-Cartier | Ruffed grouse, Spruce grouse, Snowshoe hare (i. 3)*, Wildfowl | \$14.48 | per day for hunting all 4 species |
| | Snowshoe hare (i. 7)* | \$24.79 | per season |
| | Black bear | \$22.60 | per day |

* The reference in parentheses is to the types of hunting implement described in the Regulation respecting hunting, made by Order in Council 1383-89 dated 23 August 1989.

SCHEDULE IV

(s. 10.1)

**RIGHT OF ACCESS FEES FOR FISHING ANY SPECIES OTHER THAN ANADROMOUS ATLANTIC SALMON,
IN CERTAIN WILDLIFE SANCTUARIES**

| Column I Wildlife sanctuaries | Column II Right of access fee per day or per 7 consecutive days per person |
|-------------------------------------------|---------------------------------------------------------------------------------------------------|
| 1. Aiguebelle | \$11.41/day \$61.43/7days |
| 2. Ashuapmushuan | \$11.41/day \$61.43/7days |
| 3. Assinica | \$11.41/day \$61.43/7days |
| 4. Chic-Chocs | \$11.41/day \$61.43/7days |
| 5. Lacs Albanel, Mistassini and Waconichi | \$11.41/day \$61.43/7days |
| 6. Laurentides | \$11.41/day \$61.43/7days |
| 7. La Vérendrye | \$11.41/day \$61.43/7days |
| 8. Mastigouche | \$11.41/day \$61.43/7days |
| 9. Matane | \$11.41/day \$61.43/7days |
| 10. Papineau-Labelle | \$11.41/day \$61.43/7days |
| 11. Port-Daniel | \$11.41/day \$61.43/7days |
| 12. Portneuf | \$11.41/day \$61.43/7days |
| 13. Rimouski | \$11.41/day \$61.43/7days |
| 14. Rouge-Matawin | \$11.41/day \$61.43/7days |
| 15. Saint-Maurice | \$11.41/day \$61.43/7days |
| 16. Sept-Îles - Port-Cartier | \$11.41/day \$61.43/7days |

SCHEDULE V

(s. 10.2)

RIGHT OF ACCESS FEES FOR FISHING ANADROMOUS ATLANTIC SALMON IN CERTAIN WILDLIFE SANCTUARIES

| Column I Wildlife sanctuaries | Column II Sector | Daily right of access fee per person | |
|-------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|-----------------------------------|
| | | Column III Resident | Column IV Non-resident |
| 1. Rivière Petit-Saguenay | (1) Sector 1: | | |
| | The territory described under the heading "Sector 1" in Schedule III to the Regulation respecting fishing in certain wildlife sanctuaries, made by Order in Council 847-84 dated 4 April 1984, as amended. | \$26.98 | \$54.19 |
| | (2) Sector 2: | | |
| | The territory described under the heading "Sector 2" in Schedule III to the Regulation respecting fishing in certain wildlife sanctuaries. | \$41.46 | \$83.15 |
| 2. Rivières Matapédia et Patapédia Rivière Matapédia sectors | (1) Sector 1: | | |
| | The territory described under the heading "Sector 1" in Schedule IV to the Regulation respecting fishing in certain wildlife sanctuaries. | \$28.74 | \$57.70 |
| | (2) Sector 2: | | |
| | The territory described under the heading "Sector 2" in Schedule IV to the Regulation respecting fishing in certain wildlife sanctuaries. | \$62.09 | \$124.17 |
| | (3) Sector 3: | | |
| | The territory described under the heading "Sector 3" in Schedule IV to the Regulation respecting fishing in certain wildlife sanctuaries. | \$28.74 | \$57.70 |
| | (4) Sector 4: | | |
| The territory described under the heading "Sector 4" in Schedule IV to the Regulation respecting fishing in certain wildlife sanctuaries. | \$3.51 | \$6.80 | |

| Column I Wildlife sanctuaries | Column II Sector | Daily right of access fee per person | |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------|
| | | Column III Resident | Column IV Non-resident |
| 3. Rivières Matapédia and Patapédia Rivière Patapédia sectors | (1) Sector 1: The territory described under the heading “Sector 1” in Schedule V to the Regulation respecting fishing in certain wildlife sanctuaries. | \$30.93 | — |
| | (2) Sector 2: The territory described under the heading “Sector 2” in Schedule V to the Regulation respecting fishing in certain wildlife sanctuaries. | \$30.93 | — |
| | (3) Sector 3: The territory described under the heading “Sector 3” in Schedule V to the Regulation respecting fishing in certain wildlife sanctuaries. | \$30.93 | \$62.09 |
| 4. Rivières Matapédia and Patapédia Rivière Causapscal sectors | (1) Sector 1: The territory described under the heading “Sector 1” in Schedule VI to the Regulation respecting fishing in certain wildlife sanctuaries. | \$28.74 | \$57.70 |
| | (2) Sector 2: The territory described under the heading “Sector 2” in Schedule VI to the Regulation respecting fishing in certain wildlife sanctuaries. | \$54.19 | \$108.59 |
| 5. Sainte-Anne | | \$39.49 | \$78.98 |
| 6. Saint-Jean | (1) Sector 1: The territory described under the heading “Sector 1” in Schedule VII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$35.54 | \$71.30 |
| | (2) Sector 2: The territory described under the heading “Sector 2” in Schedule VII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$72.18 | \$144.35 |

| Column I Wildlife sanctuaries | Column II Sector | Daily right of access fee per person | |
|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------|
| | | Column III Resident | Column IV Non-resident |
| | (3) Sector 3: | | |
| | The territory described under the heading “Sector 3” in Schedule VII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$50.00 | \$100.00 |
| | (4) Sector 4: | | |
| | The territory described under the heading “Sector 4” in Schedule VII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$50.00 | \$100.00 |
| 7. Port-Daniel | | \$28.30 | \$56.82 |
| 8. Sept-Îles – Port-Cartier | (1) Sector 1: | | |
| Rivière aux Rochers sectors | The territory described under the heading “Sector 1” in Schedule VIII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$43.66 | \$87.10 |
| | (2) Sector 3: | | |
| | The territory described under the heading “Sector 3” in Schedule VIII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$20.18 | \$40.15 |
| 9. Sept-Îles – Port-Cartier | (1) Sector 2: | | |
| Rivière MacDonald sectors | The territory described under the heading “Sector 2” in Schedule VIII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$20.18 | \$40.15 |
| | (2) Sector 3: | | |
| | The territory described under the heading “Sector 3” in Schedule VIII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$20.18 | \$40.15 |
| | (3) Sector 5: | | |
| | The territory described under the heading “Sector 5” in Schedule VIII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$20.18 | \$40.15 |

| Column I Wildlife sanctuaries | Column II Sector | Daily right of access fee per person | |
|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------------|
| | | Column III Resident | Column IV Non-resident |
| | (4) Sector 6: | | |
| | The territory described under the heading “Sector 6” in Schedule VIII to the Regulation respecting fishing in certain wildlife sanctuaries. | \$20.18 | \$40.15 |
| 10. Rivière-Cascapédia | (1) Sector 3 (c): | | |
| | The territory described under the heading “Sector 3 (c)” in Schedule IX to the Regulation respecting fishing in certain wildlife sanctuaries. | \$60.00 | \$120.00 |
| | (2) Sector 4 (d): | | |
| | The territory described under the heading “Sector 4 (d)” in Schedule IX to the Regulation respecting fishing in certain wildlife sanctuaries.”. | \$60.00 | \$120.00 |

9560

Draft Regulation

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

Fishing in certain wildlife sanctuaries

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting fishing in certain wildlife sanctuaries, the text of which appears below, may be made by the Gouvernement du Québec upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to improve the management of fishing activities by the Société de gestion des rivières du grand Gaspé inc. within the Rivière-Saint-Jean Wildlife Sanctuary.

To that end, the Regulation to amend the Regulation respecting fishing in certain wildlife sanctuaries proposes a new division of the Rivière-Saint-Jean Wildlife Sanctuary into 4 fishing sectors.

The draft Regulation generates additional revenues for the Société de gestion des rivières du grand Gaspé inc. since rights of access for fishing will be sold for each of the new sectors.

Further information may be obtained by contacting:

Mr. Pierre Gilbert
Ministère de l'Environnement et de la Faune
Direction régionale de la
Gaspésie-Îles-de-la-Madeleine
212, rue Belzile
Rimouski (Québec), G5L 3C3

Tel.: (418) 722-3511
Fax: (418) 722-3849.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of the Environment and Wildlife, 150, boul. René-Lévesque, 17^e étage, Québec (Québec), G1R 4Y1.

JACQUES BRASSARD,
*Minister of the
Environment and Wildlife*

Regulation to amend the Regulation respecting fishing in certain wildlife sanctuaries

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1, s. 121, par. 1)

1. The Regulation respecting fishing in certain wildlife sanctuaries, made by Order in Council 847-84 dated 4 April 1984 and amended by the Regulations made by Orders in Council 1269-84 dated 6 June 1984, 1318-85 dated 26 June 1985, 633-88 dated 27 April 1988, 483-89 dated 29 March 1989, 460-90 dated 4 April 1990, 44-91 dated 16 January 1991, 279-92 dated 26 February 1992, 1241-92 dated 26 August 1992, 310-93 dated 10 March 1993, 196-94 dated 2 February 1994 and 1062-95 dated 9 August 1995, is further amended by adding the following at the end of Column II of section 5 of Schedule II:

“Sector 3:

The territory described under that heading in Schedule VII, a map of which appears in that Schedule.

Sector 4:

The territory described under that heading in Schedule VII, a map of which appears in that Schedule.”.

2. The Regulation is amended by substituting Schedule VII attached hereto for Schedule VII.

3. This Regulation comes into force on 1 April 1996.

SCHEDULE VII

PROVINCE OF QUÉBEC
MINISTÈRE DE L'ENVIRONNEMENT ET
DE LA FAUNE
GASPÉSIE REGISTRATION DIVISION

TECHNICAL DESCRIPTION

Sectors of the rivière Saint-Jean Wildlife Sanctuary

Sector 1

That part of the bed of rivière Saint-Jean bordered at each end by a straight line perpendicular to the axis of that river and running through the following geographical coordinates: 48° 46' 19" North latitude and 64° 28' 32" West longitude, that point being the west side of the bridge of Highway 132, and 48° 46' 18" North latitude and 64° 33' 58" West longitude.

Sector 2

That part of the bed of rivière Saint-Jean bordered at each end by a straight line perpendicular to the axis of that river and running through the following geographical coordinates: 48° 46' 18" North latitude and 64° 33' 58" West longitude and 48° 46' 53" North latitude and 64° 39' 07" West longitude, that point located on the western limit of lot 56 of the canton de York.

Sector 3

That part of the bed of rivière Saint-Jean bordered at each end by a straight line perpendicular to the axis of that river and running through the following geographical coordinates:

48° 46' 53" North latitude and 64° 39' 07" West longitude and by the extension of the western limit of blocks 54 and 55 of the canton de Baillargeon.

Sector 4

That part of the bed of rivière Saint-Jean bordered downstream by the extension of the western limit of blocks 54 and 55 of the canton de Baillargeon and bordered upstream by a straight line perpendicular to the axis of that river and running through the following geographical coordinates: 48° 43' 05" North latitude and 65° 06' 16" West longitude, that point located at the intersection of rivière Saint-Jean sud.

The geographical coordinates mentioned above were graphically traced from maps to a scale of 1:20 000 published by the Ministère de l'Énergie et des Ressources du Québec.

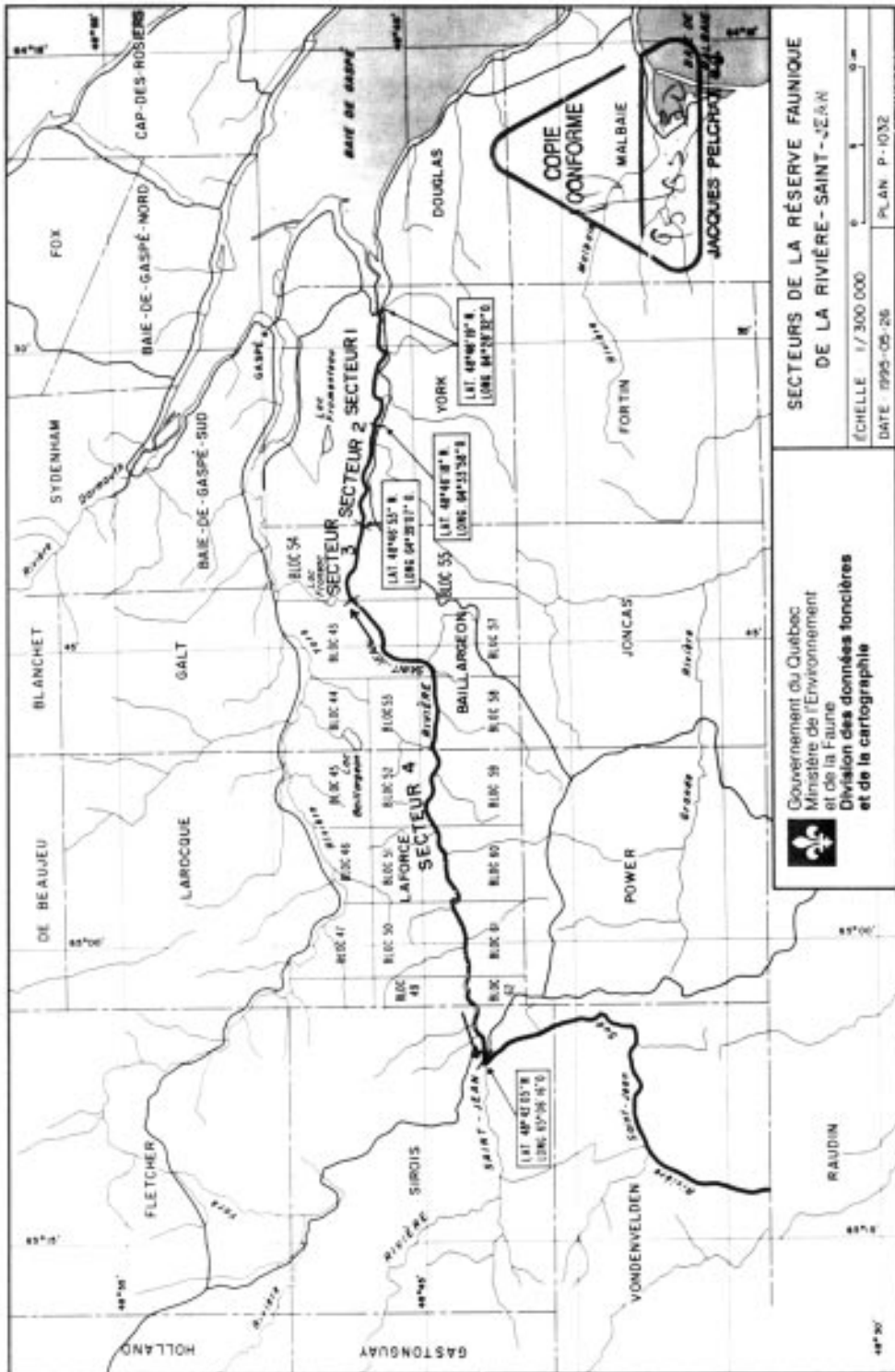
The whole as shown on the map attached hereto and bearing number P-1032.

The original of this document is kept at the Division des données foncières et de la cartographie of the Ministère de l'Environnement et de la Faune.

Prepared by: JACQUES PELCHAT,
Land Surveyor

Québec, 26 May 1995

Minute 1032



Draft Regulation

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

Parks Act
(R.S.Q., c. P-9)

Parks — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Parks Regulation, the text of which appears below, may be made by the Gouvernement du Québec upon the expiry of 45 days following this publication.

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the undersigned, 3900, rue Marly, 6^e étage, Sainte-Foy, G1X 4E4.

JACQUES BRASSARD,
*Minister of the
Environment and Wildlife*

Regulation to amend the Parks Regulation

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

Parks Act
(R.S.Q., c. P-9, s. 9.1, 1st par., subpar. a
(as amended by the Statutes of 1995, c. 40, s. 5)

1. The Parks Regulation, made by Order in Council 567-83 dated 23 March 1983 and amended by the Regulations made by Orders in Council 1112-83 dated 1 June 1983, 1385-83 dated 22 June 1983, 1404-84 dated 13 June 1984, 1915-84 dated 22 August 1984, 2330-84 dated 17 October 1984, 2479-84 dated 7 November 1984, 149-85 dated 23 January 1985, 1913-85 dated 18 September 1985, 2143-85 dated 16 October 1985, 1060-87 dated 30 June 1987, 632-88 dated 27 April 1988, 484-89 dated 29 March 1989, 459-90 dated 4 April 1990, 722-90 dated 23 May 1990, 1727-90 dated 12 December 1990, 43-91 dated 16 January 1991, 278-92 dated 26 February 1992, 311-93 dated 10 March 1993, 198-94 dated 2 February 1994, 633-94 dated 4 May 1994 and 679-94 dated 11 May 1994, is further amended in Schedule I

(1) by substituting the following for section 1:

“**1.** For any species other than salmon:

\$11.41 per day per person;

\$61.43 for 7 consecutive days per person where no lodging in a camp is provided.”;

(2) by substituting, in section 2, the figures “\$57.04” and “\$114.08” for the figures “\$54.37” and “\$108.96”, respectively; and

(3) by substituting, in section 3, the year “1996” for the year “1995”.

2. This Regulation comes into force on 1 April 1996.

9559

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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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