

Gazette officielle du Québec

Part 2 Laws and Regulations

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Summary

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Coming into force of Acts

Gouvernement du Québec

O.C. 1562-96, 11 December 1996

An Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32) — Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act respecting prescription drug insurance and amending various legislative provisions

WHEREAS the Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32) was assented to on 20 June 1996;

WHEREAS under section 119 of the Act, the provisions of that Act come into force on the date or dates to be fixed by the Government;

WHEREAS under section 118 of the Act, when ordering the coming into force of a provision of that Act, the Government may determine the date or dates on which the provision takes effect in respect of the classes of persons it determines;

WHEREAS under Order in Council 845-96 dated 3 July 1996, the provisions of section 3 except the words “, or by the insurers transacting group insurance or the administrators of private-sector employee benefit plans.”, of section 5, of the first paragraph of section 8 except the words “in Québec”, of section 9, of the first and third paragraphs of section 11, of the fourth paragraph of section 11 except the words “or by an insurer or employee benefit plan, as the case may be”, of section 12, of the first sentence of section 13, which reads “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”, of section 14, of paragraph 1 of section 15 except the words “who are not members of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan”, of paragraphs 2 and 3 of section 15, of the first paragraph of section 22, of the second paragraph of section 22 except the words “and, with respect to medications provided by an institution, according to the price established in that list”, and of section 31 of the Act respecting prescription drug insurance and amending various legislative provisions came into force on 1 August 1996;

WHEREAS under Order in Council 845-96 dated 3 July 1996, the coming into force of the provisions of the sections referred to in the preceding paragraph has effect, in respect of the persons referred to in paragraphs 1 to 3 of section 15 of the Act respecting prescription drug insurance and amending various legislative provisions, from 1 August 1996 and, in respect of the other persons eligible for the basic prescription drug insurance plan, on the date or dates determined by the Government;

WHEREAS under Order in Council 845-96 dated 3 July 1996, the provisions of sections 1, 51 to 82, 87 and 88, of the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89 except, in the introductory sentence, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”, except, in subparagraph *a* of the third paragraph of that section, the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan” and except subparagraph *c* of the third paragraph of that section, of the fourth paragraph of section 3 of the Health Insurance Act, introduced by paragraph 2 of section 89 except the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”, of paragraph 3 of section 89, and of sections 90, 92 to 94, 98 to 105, 109 to 116 and 118 of the Act respecting prescription drug insurance and amending various legislative provisions came into force on 1 August 1996;

WHEREAS under Order in Council 845-96 dated 3 July 1996, the provisions of section 17, of the first paragraph of section 19, of sections 20 and 21 and of the second paragraph of section 43 of the Act respecting prescription drug insurance and amending various legislative provisions came into force on 1 September 1996;

WHEREAS it is expedient to indicate in respect of what other persons and on what date certain provisions of the Act respecting prescription drug insurance and amending various legislative provisions, which came into force on 1 August 1996 under Order in Council 845-96 dated 3 July 1996, will take effect;

WHEREAS it is expedient to fix the date of coming into force of the provisions of section 2, of the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans” in section 3, of the provisions of sections 4, 6, and 7, of the words “in Québec” in the first paragraph of section 8, of the provisions of the second paragraph of section 8, of the third paragraph of section 8 except the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”, of section 10, of the second paragraph of section 11, of the words “, or by an insurer or employee benefit plan, as the case may be” in the fourth paragraph of section 11, of the provisions of the second sentence of section 13, which reads “this amount includes any amounts paid by the adult as a deductible amount and coinsurance payment for a child of the adult or a person suffering from a functional impairment who is domiciled with the adult.”, of the words “who are not members of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan” in paragraph 1 of section 15, of the provisions of paragraph 4 of section 15, of sections 16 and 18, of the second paragraph of section 19, of the words “and, with respect to medications provided by an institution, according to the price established in that list” in the second paragraph of section 22, of the provisions of sections 23 to 30 and 32 to 37, of section 38 except, in subparagraph 2 of the first paragraph, the words “otherwise binding the policy-holder” and except, in subparagraph 3 of the first paragraph, the words “administered by or on behalf of the policy-holder”, of section 39 except, in subparagraph 2 of the first paragraph, the words “otherwise binding the plan administrator” and except, in subparagraph 3 of the first paragraph, the words “binding the plan administrator”, of sections 41 and 42, of the first paragraph of section 43, of section 44, of section 45 except, in the first sentence, the words “or the plan member” and except the second sentence, which reads “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”, of sections 46 to 50 and 83 to 86, of the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions” in the introductory sentence of the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89, of the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of

persons determined on the basis of current or former employment status, profession, or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan” in subparagraph *a* of the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89, of the provisions of subparagraph *c* of the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89, of the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions” in the fourth paragraph of section 3 of the Health Insurance Act, introduced by paragraph 2 of section 89, of the provisions of section 91 except the third paragraph of section 10 of the Health Insurance Act, introduced by paragraph 2 of that section, of section 22.1.0.1 of the Health Insurance Act, introduced by section 95 except, in the third paragraph of that section, the words “or institution”, and of sections 96, 97, 106, 107, 108 and 117 of the Act respecting prescription drug insurance and amending various legislative provisions;

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

THAT the provisions of the Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32) that came into force on 1 August 1996 under Order in Council 845-96 dated 3 July 1996 and that have effect only in respect of the persons referred to in paragraphs 1 to 3 of section 15 of the Act have effect, from 1 January 1997, in respect of every other person;

THAT 1 January 1997 be fixed as the date of coming into force of the provisions of section 2, of the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans” in section 3, of the provisions of sections 4, 6, and 7, of the words “in Québec” in the first paragraph of section 8, of the provisions of the second paragraph of section 8, of the third paragraph of section 8 except the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”, of section 10, of the second paragraph of section 11, of the words “, or by an insurer or employee benefit plan, as the case may be” in the fourth paragraph of section 11, of the provisions of the second sentence of section 13, which reads “this amount includes any amounts paid by the adult as a deductible amount and coinsurance payment for a child of the adult or a person suffering from a functional impairment who is domiciled with the adult.”, of the words “who are not members of a group insurance contract or employee

benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession or habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan” in paragraph 1 of section 15, of the provisions of paragraph 4 of section 15, of sections 16 and 18, of the second paragraph of section 19, of the words “and, with respect to medications provided by an institution, according to the price established in that list” in the second paragraph of section 22, of the provisions of sections 23 to 30 and 32 to 37, of section 38 except, in subparagraph 2 of the first paragraph, the words “otherwise binding the policy-holder” and except, in subparagraph 3 of the first paragraph, the words “administered by or on behalf of the policy-holder”, of section 39 except, in subparagraph 2 of the first paragraph, the words “otherwise binding the plan administrator” and except, in subparagraph 3 of the first paragraph, the words “binding the plan administrator”, of sections 41 and 42, of the first paragraph of section 43, of section 44, of section 45 except, in the first sentence, the words “or the plan member” and except the second sentence, which reads “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”, of sections 46 to 50 and 83 to 86, of the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions” in the introductory sentence of

the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89, of the words “and is not a member of a group insurance contract or employee benefit plan applicable to a group of persons determined on the basis of current or former employment status, profession, or habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan” in subparagraph *a* of the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89, of the provisions of subparagraph *c* of the third paragraph of section 3 of the Health Insurance Act, introduced by paragraph 1 of section 89, of the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions” in the fourth paragraph of section 3 of the Health Insurance Act, introduced by paragraph 2 of section 89, of the provisions of section 91 except the third paragraph of section 10 of the Health Insurance Act, introduced by paragraph 2 of that section, of section 22.1.0.1 of the Health Insurance Act, introduced by section 95 except, in the third paragraph of that section, the words “or institution”, and of sections 96, 97, 106 to 108 and 117 of the Act respecting prescription drug insurance and amending various legislative provisions.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulations and other acts

Gouvernement du Québec

O.C. 1543-96, 11 December 1996

Crop Insurance Act
(R.S.Q., c. A-30)

Crop insurance — **Individual plan**

Crop insurance — **Collective plan**

Regulation respecting crop insurance under the individual plan and Regulation respecting crop insurance under the collective plan

WHEREAS under section 23 of the Crop Insurance Act (R.S.Q., c. A-30), the Régie des assurances agricoles du Québec may, by regulation, allow producers of mixed farming crops to contract for insurance under an individual or collective plan;

WHEREAS under section 59 of the Act, the Régie may, by regulation, allow the producers of one or more categories of commercial crops to contract for insurance under an individual or collective plan;

WHEREAS the Régie des assurances agricoles du Québec made the Regulation respecting the payment of crop insurance assessments and amending other regulatory provisions, approved by Order in Council 478-96 dated 8 May 1996, the Regulation respecting the insurance of blueberries under the collective plan, approved by Order in Council 578-91 dated 15 May 1991, the Regulation respecting the insurance of cereals cultivated for seed (R.R.Q., 1981, c. A-30, r. 6), the Regulation respecting the insurance of commercial cereal and high-protein oilseed crops (R.R.Q., 1981, c. A-30, r. 7), the Regulation respecting the insurance of greenhouse crops (R.R.Q., 1981, c. A-30, r. 8), the Insurance of Strawberry and Raspberry Fields Regulation, approved by Order in Council 1386-88 dated 14 September 1988, the Regulation respecting the insurance of market-garden vegetables, approved by Order in Council 527-87 dated 8 April 1987, the Regulation respecting the insurance of vegetables for processing (R.R.Q., 1981, c. A-30, r. 11), the Regulation respecting the insurance of grain corn (R.R.Q., 1981, c. A-30, r. 13), the Regulation respecting the insurance of commercial grain corn under the collective plan, approved by Order in Council

2364-85 dated 20 November 1985, the Regulation respecting the insurance of apples (R.R.Q., 1981, c. A-30, r. 14), the Regulation respecting the insurance of potatoes (R.R.Q., 1981, c. A-30, r. 15), the Regulation respecting the insurance of forage crops and cereal crops under the individual plan and the collective plan, approved by Order in Council 794-95 dated 14 June 1995, the Regulation respecting the insurance of honey under the collective plan, approved by Order in Council 1188-85 dated 19 June 1985, the Regulation respecting the insurance of cigar and pipe tobacco (R.R.Q., 1981, c. A-30, r. 18) and the Regulation respecting the insurance of flue-cured tobacco (R.R.Q., 1981, c. A-30, r. 19);

WHEREAS it is advantageous to simplify and harmonize all the forms of coverage under two regulations depending on whether they fall under the individual plan or the collective plan;

WHEREAS it is expedient to consolidate the twelve crop insurance regulations under the individual plan into a single regulation under the individual plan also covering blueberry production;

WHEREAS it is also expedient to consolidate the three crop insurance regulations under the collective plan into a single regulation under the collective plan;

WHEREAS the complexity of the coverage offered requires that the conditions of eligibility be updated and harmonized with the conditions of eligibility for farm income stabilization insurance;

WHEREAS the Union des producteurs agricoles du Québec is in favour of the regulatory reorganization of the programs and the changes thereto;

WHEREAS at its meeting of 9 October 1996, the Régie des assurances agricoles du Québec made the Regulation respecting crop insurance under the individual plan and the Regulation respecting crop insurance under the collective plan, as attached to this Order in Council;

WHEREAS it is expedient to approve those Regulations;

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

THAT the Regulation respecting crop insurance under the individual plan and the Regulation respecting crop insurance under the collective plan, attached to this Order in Council, be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation respecting crop insurance under the individual plan

Crop Insurance Act
(R.S.Q., c. A-30, ss. 23, 24, 25, 46, 47, 49, 53, 55, 56, 59, 60, 61 and s. 74, pars. *e*, *h* and *m*)

DIVISION 1 INSURABLE INTEREST PURPOSE

1. This Regulation establishes insurance under the individual plan for the crops listed in section 7.

2. The events covered by the insurance are those set out in section 24 of the Crop Insurance Act (R.S.Q., c. A-30), except where restrictions are provided for in this Regulation in respect of certain groups, plans or crops.

3. For each insured crop, the insurance guarantees 80 % of the average yield established by the Régie des assurances agricoles du Québec.

§1. Eligibility

4. Every producer shall allow the Régie, at any reasonable hour, to inspect the crop plan and the insured units or the units in respect of which an application for insurance has been filed.

5. A producer wishing to be insured under this Regulation shall meet the following conditions of eligibility:

(1) in the case of a natural person, the producer shall be domiciled in Québec;

(2) in the case of a share capital legal person, the producer shall

(a) have its head office and principal place of business in Québec;

(b) not be controlled directly or indirectly by one or more persons not domiciled in Québec or not having their head office and principal place of business in Québec; and

(c) have share capital more than 50 % of which in number and value of the voting shares issued is held by one or more persons domiciled in Québec or having their head office and principal place of business in Québec;

(3) in the case of a partnership within the meaning of the Civil Code, the producer shall

(a) have its principal place of business in Québec; and

(b) be composed of members more than half of whom are persons domiciled in Québec or having their head office and principal place of business in Québec and owning interests representing more than 50 % of the total value of the partnership's assets;

(4) in the case of a cooperative, the producer shall

(a) have its head office and principal place of business in Québec; and

(b) be composed of members more than half of whom are persons domiciled in Québec or having their head office and principal place of business in Québec;

(5) in the case of undivided owners or joint operators, the producers shall be domiciled in Québec or have their head office and principal place of business in Québec;

(6) the producer shall apply for insurance on the form provided by the Régie before the final date for application for each crop;

(7) the producer shall own the minimum number of insurable units required;

(8) the producer shall cultivate or store the crop or crops according to a crop plan incorporating the techniques recommended by the Conseil des productions végétales du Québec (CPVQ) or accepted by the Régie; and

(9) the producer shall insure all the cultivated units of a crop.

6. Subsequently to his application, a producer may insure additional land, provided that he informs the Régie of his intention before the beginning of seeding. In such case, the Régie shall verify that the conditions of eligibility are met in respect of the additional land and, where necessary, shall reassess the insured yield and the assessment payable.

§2. *Insurable crops*

7. The insurable crops are grouped into a single category for the purposes of this Division:

GROUP 1 CEREALS, GRAIN CORN AND HIGH-PROTEIN OILSEED CROPS

(A) Crops harvested for grain:

Oats, spring wheat, canola, faba beans, field beans, grain corn, barley, field peas, buckwheat, soybeans;

(B) Cereals cultivated for seed:

Oats, spring wheat and barley.

GROUP 2 BERRIES

(A) Strawberries:

Strawberry patches being established, strawberry patches in their first year of production, strawberry patches in their second year of production and thereafter, and strawberry patches cultivated with Elite or Foundation plants intended for the production of certified plants;

(B) Raspberries:

Raspberry patches in their first and second years of establishment, raspberry patches in production, and raspberry patches cultivated with Elite or Foundation plants intended for the production of certified plants;

(C) Blueberries:

Blueberries.

GROUP 3 MARKET-GARDEN VEGETABLES

The insurance covers vegetables cultivated for sale while fresh and vegetables cultivated for processing, except the vegetables in Group 4 "Processing vegetables".

Subgroups 1 to 5:

(1) root vegetables: garlic, beets, carrots, organic soil carrots, shallots, endives, turnips, onions, organic soil onions, green onions, onion sets, parsnips, leeks, radishes, rutabagas and salsify;

(2) leafy vegetables: broccoli, celery, cabbage, Brussels sprouts, Chinese cabbage, cauliflower, spinach, herbs, lettuce, organic soil lettuce and parsley;

(3) fruit-vegetables: eggplants, ground cherries, pumpkins, cucumbers, gherkins, squash, melons, peppers, tomatoes and zucchini;

(4) miscellaneous vegetables: broad beans, fresh snap beans, sweet corn and fresh peas; and

(5) perennial vegetables: asparagus and rhubarb.

GROUP 4 PROCESSING VEGETABLES

Wax beans, green beans, sweet corn, Alaska-type green peas (smooth) and wrinkled green peas other than the Alaska-type.

GROUP 5 GREENHOUSE VEGETABLES

Cucumbers, tomatoes and lettuce.

GROUP 6 APPLES

(1) dwarf and semi-dwarf apple trees not more than 20 years old;

(2) standard apple trees not more than 40 years old; and

(3) apples of the Paulared variety and apples that ripen later than Paulareds.

GROUP 7 POTATOES

Potatoes.

GROUP 8 TOBACCO

Flue-cured tobacco and cigar and pipe tobacco.

GROUP 9 LEGUMES

Fields of legumes seeded directly and fields of any mixture of legumes in which 70 % or more of the botanical population is composed of legumes, sown with or without grasses.

§3. *Insurance conditions*

GROUP 1 CEREALS, GRAIN CORN AND HIGH-PROTEIN OILSEED CROPS

8. The following conditions apply to the insurance of crops in Group 1:

(1) An application for insurance shall be filed no later than 30 April of the insurance year;

(2) The insurance shall be in force from the time of seeding, provided that seeding is carried out no later than the final seeding date set for each crop. It terminates upon completion of harvesting or no later than the final harvesting date set for each crop in Group 1 and appearing in the table below:

Crop	Final seeding date	Final harvesting date
Grain corn	1 June	10 November
Soybeans		
Zone:		
2 400 UTM or less	1 June	15 October
2 450 to 2 550 UTM	10 June	15 October
2 600 UTM or more	15 June	15 October
Faba beans	25 May	1 November
Field beans	15 June	1 November
Field peas	15 June	15 October
Buckwheat	1 July	1 October
Spring wheat and spring seed wheat	1 June	1 October
Oats, barley, seed oats and seed barley	15 June	1 October
Canola	See Table 1	15 October

In the case of soybean crops, the Régie shall refer to the zones in the listing of UTM numbers by municipality, inserted in the standards guide recognized by the Régie. That guide is given to the insured at the time of his application to join the plan;

(3) The minimum area of crop that may be insured is 4 hectares;

(4) Crop yield is a quantity that is expressed in kilograms with a moisture rate of 15 %, except in the case of canola, for which the moisture rate is 10 %, and meets the grade standards set out in section 65 of the Regulation respecting grain, made by Order in Council 1724-92 dated 2 December 1992. In the case of seed cereals, the yield corresponds, in addition, to the quantity accepted as pedigreed seed;

(5) In the case of cereals insured and grown for seed, that is, crops in respect of which the Canadian Seed Growers' Association has issued a crop certificate for pedigreed seed, the producer shall comply with the by-laws and procedures of the Association, contained in Circular 6-94 entitled "Regulations and Procedures for Pedigreed Seed Crop Production". An insured shall also

provide the Régie with the production reports issued by the Association or by Agriculture and Agri-Food Canada; and

(6) The seed used shall be graded as a Canada pedigreed grade within the meaning of section 6 of the Seeds Regulations (C.R.C., c. 1400), made under the Seeds Act (R.S., c. 49 (1st Supp.)).

GROUP 2 BERRIES

9. The following conditions apply to the insurance of crops in Group 2:

(1) An application for insurance shall be filed no later than

(1) 15 November of the year preceding the year in which the insurance will be in force in the case of

(a) strawberry patches and raspberry patches in production;

(b) raspberry patches in their second year of establishment;

(c) raspberry patches in their second year of cultivation with Elite or Foundation plants;

(2) 30 April of the year in which the insurance will be in force in the case of

(a) strawberry patches being established;

(b) strawberry patches planted with Elite or Foundation plants intended for the production of certified plants;

(c) raspberry patches in their first year of establishment;

(d) raspberry patches in their first year of cultivation with Elite or Foundation plants; and

(3) 31 March of the year in which the insurance will be in force in the case of blueberries produced in a blueberry patch in its first year of production, that is, the year immediately following burning or mowing, and a blueberry patch in its second year of production;

(2) The insurance shall be in force

(1) from 15 November of the year preceding the insurance year until completion of harvesting in the case of

(a) strawberry patches and raspberry patches in production;

(b) raspberry patches in their second year of cultivation with Elite or Foundation plants;

(2) from the beginning of planting until 14 November in the case of

(a) strawberry patches being established;

(b) raspberry patches in their first year of establishment;

(c) raspberry patches in their first year of cultivation with Elite or Foundation plants;

(3) from 15 November of the year preceding the insurance year until 14 November of the insurance year, in the case of raspberry patches in their second year of establishment;

(4) from the beginning of planting until harvesting, but no later than the final harvesting date for the following year in the case of strawberry patches being cultivated with Elite or Foundation plants intended for the production of certified plants. For the purposes of this subparagraph, the final harvesting dates established per region are those appearing in Table 1 at the end of this Regulation; and

(5) subject to the specific conditions in respect of the formation of ice in the soil and frost set out in section 25 of the Act, the insurance shall be in force each year up to the final harvesting dates established per region or sector and appearing in Table 1 in the case of blueberries;

(3) The minimum area of crop that may be insured is 0.5 hectares, except in the case of blueberries, for which the minimum is 4 hectares; and

(4) To determine the average yield of the above crops, the Régie shall inspect the insurable areas before issuing an insurance certificate to the producer.

GROUP 3 MARKET-GARDEN VEGETABLES

10. The following conditions apply to the insurance of crops in Group 3:

(1) While in force, the insurance protects the insured crop or crops against a loss in yield attributable to the harmful effects of the uncontrollable events specified in the following protection plans:

(1) Plan A: all the events covered under section 24 of the Act;

(2) Plan B: hail only;

(3) Plan C: in addition to the coverage offered under the preceding subparagraphs, a producer may insure his asparagus and rhubarb plants against frost, insects and diseases appearing as invasions or epidemics or against which there exists no adequate means of protection;

(2) An application for insurance shall be filed,

(1) in the case of subgroups 1 to 4,

(a) no later than 30 April of the insurance year, except for vegetables intended for processing; and

(b) before the date on which the producer begins seeding or planting in the case of vegetables intended for processing;

(2) in the case of subgroup 5,

(a) no later than 1 November preceding the insurance year in the case of crops covered by Plan A and plantations in their second year and thereafter covered by Plan C; and

(b) no later than 30 April for Plan B and for the first year of establishment covered by Plan C;

(3) Subject to the restrictions applicable to the formation of ice in the soil and frost set out in section 48 of the Act, in respect of the protection of perennial vegetables insured under Plans A and C, the insurance shall be in force each year from the beginning of seeding or from the time of planting in the field. In the case of transplanted crops of fruit-vegetables, the insurance shall nevertheless be in force from the time of planting, provided that planting is not carried out before the initial planting dates appearing in Table 1;

(4) In the case of perennial vegetables covered by

(a) Plan A or B, crop protection ends upon completion of harvesting;

(b) Plan C, crop protection continues until 31 October of the insurance year;

(5) In the case of fruit-vegetables and miscellaneous vegetables, the final harvesting dates are those appearing in Table 1;

(6) In the case of root vegetables and leafy vegetables, the final harvesting date is set at 1 November of the insurance year;

(7) The minimum area of crop that may be insured is 0.5 hectares. A producer shall nevertheless insure all the crops included in a subgroup that he decides to insure,

unless the area of the crop he wishes to insure separately covers at least 5;

(8) To determine the average yield of perennial vegetables, the Régie shall inspect the insurable areas before issuing an insurance certificate to the producer; and

(9) The insurance provided under Plan C guarantees 95 % of the insurable value.

GROUP 4 PROCESSING VEGETABLES

11. The following conditions apply to the insurance of crops in Group 4:

(1) An application for insurance shall be filed before the date on which the producer begins seeding, but no application for insurance shall be accepted after the following dates:

- | | |
|-------------------------------|----------|
| (a) sweet corn | 24 June; |
| (b) green peas | 7 July; |
| (c) green beans and wax beans | 10 July; |

(2) The insurance shall be in force from seeding until the completion of harvesting, but no later than the following dates:

- | | |
|---|---------------|
| (a) green peas, green beans and wax beans | 22 September; |
| (b) sweet corn | 6 October; |

(3) Insured areas shall be seeded during the following periods:

- | | |
|-------------------------------|--------------------------|
| (a) green peas | from 20 April to 7 July; |
| (b) green beans and wax beans | from 10 May to 10 July; |
| (c) sweet corn | from 1 May to 24 June; |

(4) The minimum area of crop that may be insured is 4 hectares; and

(5) The actual yield is the quantity delivered to a processor and accepted for canning, processing or freezing.

GROUP 5 GREENHOUSE VEGETABLES

12. The following conditions apply to the insurance of crops in Group 5:

(1) An application for insurance shall be filed before the first planting in the insurance year;

(2) The insurance shall be in force from the time of planting in the greenhouse until completion of harvesting, but no later than 31 December of each year;

(3) While the insurance is in force, a producer shall maintain in operation an alarm system intended to give warning of power failures and drops in temperature; and

(4) The minimum area of crop that may be insured is 150 square metres.

GROUP 6 APPLES

13. The following conditions apply to the insurance of crops in Group 6:

(1) While in force, the insurance protects the insured crop or crops against a loss in yield attributable to the harmful effects of the natural events specified in the following protection plans:

(1) Plan A: the insurance protects against the total or partial destruction of apple trees caused by frost, die-back coral spot (*nectria cinnabarina* (Tode ex Fr.) Fr.), crown rot (*Amillaria mellea* (Vohl)), fire blight (*Erwinia amylovora* (Burill)) and wild animals against which there exists no adequate means of protection;

(2) Plan B: the insurance protects crops of apples graded as "fancy" or "extra fancy" against a loss in yield or a drop in quality resulting from defective flowering and fruit set or an uncontrollable event listed in section 24 of the Act; or

(3) Plan C: the insurance protects apple crops against a loss in yield resulting from defective flowering and fruit set or an uncontrollable event listed in section 24 of the Act;

(2) An application for insurance shall be filed no later than 1 December preceding the insurance year, in the case of Plan A, and no later than 1 April of the insurance year, in the case of Plans B and C;

(3) Subject to the protection provided for in section 48 of the Act, insurance provided under Plans B and C covers apple production from the beginning of growth until the final harvesting date, set at 20 October;

(4) Insurance under Plan A covers apple trees accepted by the Régie from 1 December preceding the insurance year until 30 November of the following year. Such apple trees shall be planted before 30 May preceding the insurance year;

(5) The producer shall own the minimum number of insurable units required, that is,

(a) 250 trees, where he wishes to insure standard apple trees under Plan A;

(b) 250 dwarf or semi-dwarf trees or a combination thereof, where he wishes to insure such apple trees under Plan A; or

(c) 100 tree-units, in the case of insurance under Plans B and C;

(6) In addition to the actual yield, which includes apples fallen from the tree, apple crops insured under Plan B shall also, at the time of appraisal, be quality graded in accordance with the standards prescribed in the Regulation respecting fresh fruits and vegetables (R.R.Q., 1981, c. P-29, r. 3). Only apples meeting the criteria for "fancy" or "extra fancy" grading shall be considered in determining the quality grading percentage for the crop;

(7) The insurance provided under Plan A guarantees 95 % or 97 % of the insurable value, depending on the option chosen by the producer; and

(8) The number of a producer's tree-units shall be determined on the basis of the following age groups and tree-unit coefficients, as applied to each type of insurable apple tree:

Age group coefficient	Tree-unit
Dwarfs	
4 to 5 years	0.040
6 years	0.070
7 years	0.100
8 years or more	0.200
Semi-dwarfs	
4 to 5 years	0.040
6 years	0.070
7 years	0.150
8 years or more	0.300

Age group coefficient	Tree-unit
Standard	
6 to 10 years	0.200
11 to 15 years	0.400
16 to 20 years	0.700
21 to 30 years	1.000
31 years or more	0.850

GROUP 7 POTATOES

14. The following conditions apply to the insurance of crops in Group 7:

(1) The producer may insure his crop against uncontrollable events listed in section 24 of the Act under either of the following protection plans:

(1) Plan A: protection strictly limited to losses occurring in the field; or

(2) Plan B: protection against losses occurring in the field and any aggravation of such losses occurring while in storage;

(2) An application for insurance shall be filed no later than 30 April of the insurance year;

(3) Protection against losses occurring in the field shall commence with the beginning of planting, provided that planting is completed no later than the final planting date prescribed for each region in Table 1, and shall end upon completion of harvesting, but shall not extend beyond the final harvesting date, set at 15 October;

(4) Protection against crop losses occurring while in storage shall commence from the time the potatoes are stored and shall end no later than 31 December of the insurance year;

(5) The minimum area of crop that may be insured is 4 hectares;

(6) Crop yield is a quantity that is expressed in kilograms and meets the grade standards determined under sections 86 to 93 of Schedule 1 to the Fresh Fruit and Vegetable Regulations (C.R.C., c. 285), made under the Canada Agricultural Products Act (R.S., c. 20 (4th Supp.)) or under section 48 of the Seeds Regulations (C.R.C., c. 1400), made under the Seeds Act (R.S., c. 49 (1st Supp.)); and

(7) The seeds used shall be seed potatoes as defined in section 47 of the Seeds Regulations (C.R.C., c. 1400) or shall have been produced the preceding year on the insured's farm from Élite IV or Foundation potatoes that are free of disease.

GROUP 8 TOBACCO

15. The following conditions apply to the insurance of crops in Group 8:

(1) An application for insurance shall be filed no later than 30 April of the insurance year;

(2) The insurance of flue-cured tobacco and cigar and pipe tobacco shall be in force each year from the beginning of planting, provided planting can be carried out, until the end of harvesting, but no later than 17 September;

(3) The insurance protects the crop provided that planting is completed between the initial planting date set at 15 May and no later than the final planting date set at 19 June for flue-cured tobacco and between 25 May and 25 June for cigar and pipe tobacco;

(4) The minimum area of crop that may be insured is 4 hectares for flue-cured tobacco and 0.34 hectares for cigar and pipe tobacco; and

(5) The actual crop yield is the quantity of the crop, whether or not delivered to a purchaser, excluding the quantity of nondescript tobacco (ND) exceeding 2 % for flue-cured tobacco and 5 % for cigar and pipe tobacco out of the total quantity delivered and not graded due to an insured cause of damage.

GROUP 9 LEGUMES

16. The following conditions apply to the insurance of crops in Group 9:

(1) The producer may insure his directly seeded fields of legumes under Plan A and his established fields of legumes under Plan C;

(2) An application for insurance shall be filed and the insurable areas shall be inspected no later than 1 November preceding the insurance year for Plan C and no later than 30 June for Plan A;

(3) The insurance under Plan A covers the fields from the time of seeding, provided that seeding is carried out no later than 30 June, until 15 September inclusively;

(4) The insurance under Plan C covers the fields from 1 November until 15 August inclusively where the producer makes only one cut and until 15 September inclusively where he makes more than one cut;

(5) The minimum area of crop that may be insured is 4 hectares.

§4. Alteration of a program

17. Where a producer alters the agricultural program that he has declared to the Régie in his application for insurance or in a corrected application, he shall so notify the Régie immediately and no later than 1 August of the insurance year, except for the crops included in Group 5 "Greenhouse vegetables", in which case the insured shall notify the Régie within 30 days following the alteration in his program.

No alteration of a program shall be authorized for crops insured under Plan A of Group 6 "Apples" and Group 9 "Legumes".

DIVISION 2 PAYMENT OF ASSESSMENTS

18. Subject to section 78.1 of the Act, a producer wishing to be registered for insurance coverage shall pay his assessment by

(1) including with his registration form the full amount of the assessment payable; or

(2) including with his registration form 60 % of the amount of the assessment payable.

19. Where the producer elects to pay his assessment according to paragraph 2 of section 18, the balance of the assessment shall be paid no later than the thirtieth day following the date of the notice of assessment transmitted to him by the Régie.

Any balance on the assessment not paid after the due date shall bear interest at the rate prescribed according to section 28 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31). The Régie may nevertheless deduct the balance of an assessment from an indemnity that it is required to pay under any of the forms of insurance coverage contracted for by the producer.

The insured is bound to pay the balance on any assessment not paid, including any interest, before contracting for new insurance coverage.

DIVISION 3 OCCURRENCE OF AN EVENT INSURED AGAINST

§1. Notice and verification of damage

20. An insured shall notify the Régie of any damage to an insured crop every time an event insured against occurs.

The notice of damage shall indicate, in particular, the crop affected, the nature and extent of the damage, its probable cause, the date on or period during which it occurred and the projected date for the beginning of harvesting, if applicable.

A notice of damage given verbally is valid, but shall be confirmed in writing by the insured as soon as possible so that the Régie may verify the damage, determine its cause and undertake an appraisal before harvesting or, where applicable, before the insured crop is destroyed. A verification of damage made by a representative of the Régie shall nevertheless stand in lieu of the insured's confirmation in writing.

21. The deadline for giving a notice of damage is the final harvesting date, with the following exceptions:

(a) 30 November of the insurance year for crops in Group 6 "Apples" covered by Plan A;

(b) 31 December of the insurance year for crops in Group 7 "Potatoes" covered by Plan B;

(c) 31 January following the insurance year for cereals grown for seed in Group 1 "Cereals, grain corn and high-protein oilseed crops" and not graded as pedigreed seed; and

(d) 31 October of the insurance year for crops covered by Plan C of Group 3 "Market-garden vegetables".

22. An insured who fails to transmit a notice of damage within the deadlines prescribed shall lose his entitlement to any indemnity, without repayment of assessment.

§2. Appraisal

23. For the purpose of determining the actual yield of an insured crop, the Régie shall make an individual appraisal of the crop when it has reached maturity.

The individual appraisal may be made by physically measuring the stored crop, by compiling vouchers of purchase and sale for the crop, by field sampling or on the basis of the declarations provided by the insured, or by a combination of those methods.

In addition, the percentage of normal crop loss in handling and storage according to the Régie's data shall be taken into account.

DIVISION 4 CALCULATION OF INDEMNITY

§1. Special protection

24. An insured shall be entitled to the special protection provided for in section 55 of the Act where, as a result of events that may be insured against, it becomes impossible for him to seed all or a part of the insured area prepared for that purpose.

Such protection shall be offered for crops in the following groups:

GROUP 1 CEREALS, GRAIN CORN AND HIGH-PROTEIN OILSEED CROPS

GROUP 3 MARKET-GARDEN VEGETABLES

GROUP 4 PROCESSING VEGETABLES

GROUP 7 POTATOES

GROUP 8 TOBACCO.

The special protection shall be equal to 80 % of the average cost of the non-recoverable expenses incurred that have been approved by the Régie for the preparation of the area to be seeded.

The application of the special protection shall entail cancellation of the insurance against loss in yield on the unseeded area, without repayment of assessment.

The producer may nevertheless insure another insurable crop, within the final seeding dates prescribed in this Regulation.

§2. Emergency measures

25. An insured shall carry out emergency measures as rapidly as possible where such measures are necessary in order to avoid or reduce a loss in yield caused by an event covered by the insurance.

The carrying out of such measures shall entitle him to an indemnity equal to the amount of the expenses incurred that have been approved by the Régie, up to 80 % of the insured value of the crop.

§3. *Abandonment*

26. An insured shall be entitled to an indemnity where a crop insured under this Regulation, excluding blueberries, is damaged by an event covered by the insurance to the extent that the crop must, in the opinion of the Régie, be abandoned on all or a part of the area affected.

The amount of the indemnity in such case shall be 80 % of the insurable value for the area in question, less the expenses not incurred for operations not carried out, the value of products not used to produce the crop and, where applicable, any salvage value for the crop.

The amount to which the insured is entitled for crops in Group 9 "Legumes" shall nevertheless be equal to 80 % of the insured value of the affected area.

27. By-passed crop: For crops in Group 4 "Processing vegetables", a crop which cannot be harvested at the normally predictable date due to excessive heat and which becomes unfit for canning, processing or freezing shall in no case effect entitlement to an indemnity for abandonment.

28. Crop substitution work: Where substitution work is carried out for an insured crop, the producer may, within the seeding deadlines, insure the new substitution crop. In such case, the amount of the indemnity shall equal 80 % of the insurable value of the initial crop, less the expenses not incurred, including harvesting costs and fixed costs for crop substitution, up to the fixed costs of the initial crop.

29. Stored crop: Abandonment of a stored crop in Group 3 "Market-garden vegetables", Group 6 "Apples" and Group 7 "Potatoes" shall be authorized upon the following conditions:

(1) the crop losses are attributable to a progressive disease or to frost; and

(2) the Régie ascertained the damage and authorized the abandonment of the crop while it was in the field.

30. Termination of insurance: An area for which an indemnity is paid for abandonment shall cease to be covered by the insurance for the current year.

§4. *Decline in yield*

31. An insured shall be entitled to an indemnity for an insured crop where the appraisal demonstrates a percentage of loss greater than 20 %.

The indemnity to which an insured is entitled as a result of a loss in yield shall be calculated according to the difference in mass or production units, as the case may be, between the insured yield and the actual yield, the value of which shall be established according to the unit price fixed by the Régie.

Total or partial destruction of plants or apple trees insured under Plan C of Group 3 "Market-garden vegetables" or Plan A of Group 6 "Apples" shall effect entitlement to the payment of an indemnity. Subject to the insured value entered on the insurance certificate, that indemnity shall be equal to the number of plants or apple trees for which the indemnity is to be paid, multiplied by the unit price.

32. The Régie shall deduct from the amount of an indemnity for a decline in yield the sum of the expenses not incurred for operations not carried out and products not used to produce the damaged crop.

33. Salvage: For any insured crop or part thereof that is actually produced but fails to meet the grade standards for the crop insured, a salvage value calculated on the basis of the monetary value of the crop produced shall be deducted from the indemnity.

Notwithstanding the foregoing, the salvage value of apples shall correspond to apples not graded "extra fancy" or "fancy" for the entire quantity produced in excess of the average production as predicted by historical data for the individual orchard. That value shall be determined according to the average prices paid to Québec apple producers for apples used to make juice in the fall and for apples intended for peeling, where applicable.

34. The indemnity for a decline in yield shall in no case exceed the insured value.

DIVISION 5 FINAL

35. This Regulation replaces the Regulation respecting the insurance of blueberries under the collective plan, approved by Order in Council 578-91 dated 1 May 1991, the Regulation respecting the insurance of cereals cultivated for seed (R.R.Q., 1981, c. A-30, r. 6), the Regulation respecting the insurance of commercial cereal and high-protein oilseed crops (R.R.Q., 1981, c. A-30, r. 7), the Regulation respecting the insurance of greenhouse crops (R.R.Q., 1981, c. A-30, r. 8), the Insurance of Strawberry and Raspberry Fields Regulation, approved by Order in Council 1386-88 dated 14 September 1988, the Regulation respecting the insurance of market-garden vegetables, approved by Order in Council 527-87 dated 8 April 1987, the Regulation re-

specting the insurance of vegetables for processing (R.R.Q., 1981, c. A-30, r. 11), the Regulation respecting the insurance of grain corn (R.R.Q., 1981, c. A-30, r. 13), the Regulation respecting the insurance of apples (R.R.Q., 1981, c. A-30, r. 14), the Regulation respecting the insurance of potatoes (R.R.Q., 1981, c. A-30, r. 15), the Regulation respecting the insurance of cigar and pipe tobacco (R.R.Q., 1981, c. A-30, r. 18) and the Regulation respecting the insurance of flue-cured tobacco (R.R.Q., 1981, c. A-30, r. 19).

36. This Regulation also replaces the Regulation respecting the insurance of forage crops and cereal crops

under the individual plan and the collective plan, approved by Order in Council 794-95 dated 14 June 1995, except for the provisions concerning Group 1 of insurable crops under the individual plan, which remain in force until 10 September 1997 in respect of producers who have signed contracts for the 1996-1997 insurance year.

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

TABLE 1 REGIONAL OR SECTORIAL DATES FOR INITIAL AND FINAL SEEDING AND PLANTING AND FINAL HARVESTING PER GROUP AND CROP

REGION	SECTOR ¹	GROUP 1	GROUP 2		GROUP 3		GROUP 7
		Cereals, grain corn and high-protein oilseed crops s. 8	Berries s. 9		Market-garden vegetables s. 10		Potatoes s. 14
		Canola	Strawberry patches (production of certified plants)	Blueberries	Fruit-vegetables (transplanted crops)	Fruit-vegetables and miscellaneous vegetables	
		End of seeding	End of harvesting ²	End of harvesting	Beginning of planting	End of harvesting	End of planting
Bas-Saint-Laurent—Gaspésie—Îles-de-la-Madeleine	Sector A: RCMs: Les Îles-de-la-Madeleine, La Côte-de-Gaspé, Pabok, Bonaventure, Denis-Riverin, Avignon and Matane	1 June	5 June	22 September	28 May	29 September	10 June
	Sector B: RCMs: Kamouraska, Rivière-du-Loup, Les Basques, Rimouski-Neigette and La Mitis	1 June	5 June	18 September	23 May	20 September	10 June
	Sector C: RCMs: Témiscouata and La Matapédia	1 June	5 June	4 September	4 June	13 September	10 June
Québec	All sectors	1 June	1 June	15 September	23 May	20 September	31 May
Beauce	All sectors	1 June	1 June	15 September	26 May	18 September	31 May
Bois-Francs	All sectors	20 May	25 May	15 September	16 May	24 September	31 May
Estrie	All sectors	20 May	25 May	15 September	24 May	18 September	25 May
Saint-Hyacinthe	All sectors	10 May	15 May	24 September	8 May	29 September	25 May
Sud-Ouest-de Montréal	All sectors	10 May	15 May	24 September	8 May	29 September	25 May

		End of seeding	End of harvesting ²	End of harvesting	Beginning of planting	End of harvesting	End of planting
Outaouais	Sector A: RCMs: Argenteuil, Les Pays-d'en Haut, Papineau, Communauté-Urbaine-de-l'Outaouais, Les Collines-de-l'Outaouais and Pontiac	20 May	25 May	15 September	21 May	24 September	31 May
	Sector B: RCMs: La Vallée-de-la-Gatineau, Antoine-Labelle et Les Laurentides	20 May	25 May	15 September	1 June	14 September	31 May
Abitibi-Témiscamingue	Sector A: RCMs: Témiscamingue	1 June	5 June	7 September	31 May	16 September	5 June
	Secteur B: RCMs: Rouyn-Noranda, Abitibi-Ouest Abitibi and Vallée-de-l'Or	1 June	5 June	17 August	15 June	31 August	5 June
Laurentides-Lanaudière	All sectors	20 May	20 May	19 September	16 May	24 September	25 May
Mauricie	All sectors	20 May	25 May	19 September	20 May	21 September	31 May
Saguenay—Lac-Saint-Jean—Côte-Nord	Secteur A: RCMs: Lac-Saint-Jean-Est, Le Domaine-du-Roy, Maria-Chapdelaine and le Fjord-du-Saguenay	1 June	5 June	9 September	31 May	16 September	10 June
	Secteur B: RCMs: La Haute-Côte-Nord, Manicouagan et Sept-Rivières—Caniapiscau	1 June	5 June	20 September	22 May	22 September	10 June
Haut-Richelieu	All sectors	10 May	15 May	24 September	8 May	2 October	25 May

1. The sectors are parts of regions. They are described by reference to regional county municipalities (RCMs).

2. For this crop, the date refers to the final harvesting date of the year following the insurance year.

Regulation respecting crop insurance under the collective plan

Crop Insurance Act
(R.S.Q., c. A-30, ss. 23, 24, 25, 30, 31, 32.1, 34, 39, 40, 44, 59, 61, 63, 64.1, 64.3, 64.7, 64.7.1, 64.9, and s. 74, pars *d, e, h, i* and *m*)

DIVISION 1 INSURABLE INTEREST OBJECT

1. This Regulation establishes insurance under the collective plan for crops listed in section 6.

2. The events covered by the insurance are those set out in section 24 of the Crop Insurance Act (R.S.Q., c. A-30).

3. For each insured crop, with the exception of hay, the insurance guarantees 80 % of the average yield established by the Régie des assurances agricoles du Québec.

For hay, the producer may choose between a 70 %, 75 %, 80 % or 85 % coverage of the yield allowed.

4. For oats, wheat, barley and corn, crop yield is the quantity, expressed in kilograms as a mass at 15 % moisture, of a crop meeting the grading criteria prescribed in section 65 of the Regulation respecting grain, made by Order in Council 1724-92 dated 2 December 1992.

§1. Eligibility

5. A producer wishing to be insured under this Regulation shall meet the following conditions of eligibility:

(1) in the case of a natural person, the producer shall be domiciled in Québec;

(2) in the case of a share capital legal person, the producer shall

(a) have its head office and principal place of business in Québec;

(b) not be controlled directly or indirectly by one or more persons not domiciled in Québec or not having their head office and principal place of business in Québec; and

(c) have share capital more than 50 % of which in number and value of the voting shares issued is held by one or more persons domiciled in Québec or having their head office and principal place of business in Québec:

(3) in the case of a partnership within the meaning of the Civil Code, the producer shall

(a) have its principal place of business in Québec; and

(b) be composed of members more than half of whom are persons domiciled in Québec or having their head office and principal place of business in Québec and owning interests representing more than 50 % of the total value of the partnership's assets;

(4) in the case of a cooperative, the producer shall

(a) have its head office and principal place of business in Québec; and

(b) be composed of members more than half of whom are persons domiciled in Québec or having their head office and principal place of business in Québec;

(5) in the case of undivided owners or joint operators, the producers shall be domiciled in Québec or have their head office and their principal place of business in Québec;

(6) apply for insurance on the form provided by the Régie no later than April 30;

(7) own the required minimum number of insurable units namely 4 hectares for corn and 50 hives for honey;

(8) cultivate or store the crop or crops according to a crop plan incorporating the techniques recommended by the Conseil des productions végétales du Québec (CPVQ) or accepted by the Régie;

(9) use, for oats, wheat, barley and grain corn, seeds of the category Canada pedigreed grade as defined under section 6 of the Seeds Regulations (C.R.C., c. 1400), made under the Seeds Act (R.S. c. 49 (1st Supp.));

(10) sow oats, wheat, barley and grain corn, at the latest, on the final dates for seeding established under section 7;

(11) insure all the hives or cultivated areas of an insurable crop in one of the defined zones of Schedule A;

(12) allow the Régie, at any reasonable hour, to inspect the crop plan and the insured units or the units in respect of which an application for insurance has been filed.

§2. *Insurable crops*

6. The following are insurable crops:

Hay: Dry hay, moist hay or pastures cultivated to be fed to the insured person's herbivores;

Grain corn: Grain corn of any variety except for the varieties of sweet corn or corn cultivated to be harvested as silage corn;

Oats, barley and wheat: Spring cereals to be harvested for the

Corn silage: Corn to be fed to the insured person's herbivores;

Honey.

§3. *Insurance conditions*

7. The final dates for seeding and harvesting for each insured crop inside regions and zones described in Schedule A are:

Crops	Final dates for seeding	Final dates for harvest
Hay	does not apply	1 October
Wheat	1 June	1 October except for regions 1, 9 and 12 10 October for regions 1, 9 and 12
Oats and Barley	15 June	1 October except for regions 1, 9 and 12 10 October for regions 1, 9 and 12
Grain corn	1 June	10 November
Forage corn	does not apply	15 October
Honey	does not apply	1 November

8. Average yield: The average yield is established in accordance with the second paragraph of section 39 and section 64.10 of the Act and indicated on the insurance certificate issued to the producer. It is expressed in

terms of mass at 15 % moisture content for each crop except for honey.

9. Insurable value: Each insured crop has an insurable value expressed in dollars.

The amount of the insurable value in the products of the producer's allowed yield for the crop in question and the corresponding unit price.

§4. Allowed yield

10. An insured person's allowed yield for oats, barley, wheat and honey is the products obtained by multiplying the number of surface units or hives declared and the average yield for the zone indicated on the insurance certificate issued to the producer.

11. An insured person's allowed yield for hay and forage corn is calculated in accordance with the second paragraph of section 40 of the Act on the basis of the feed requirements of the producer's animals for the entire year. For annual feed requirements the forage allocation, including dry and moist hay, forage corn and pastures is fixed at 5 300 kilograms per animal unit.

The producer must declare on his insurance application for hay the proportion of allocated yield obtained from dry hay, moist hay and pastures.

12. Animal units are based on the average mass of a single group of herbivores according to the following maximum equivalences:

	Equivalent animal unit
1 adult cow (dairy), 1 horse or 1 bison:	1.2
1 adult cow (beef) or 1 bull:	1.0
1 gestating heifer (18 to 30 months):	0.8
1 to 2-year-old male or female bovine	0.6
0 to 1 year old male or female bovine	0.2
1 feeder steer:	0.5
1 colt	0.4
1 sheep, 1 goat or 1 deer:	0.2
1 sow or 1 fallow deer:	0.1
1 hog:	0.01
1 female rabbit:	0.005

§5. Program modification

13. Where a producer alters the agricultural program that he has declared to the Régie in an application for insurance or in a corrected application, he shall so notify the Régie immediately and not later than 1 August of the insurance year.

No modification concerning the percentage of protection or proportions of dry and moist hay and pastures can be made after the final date for application.

DIVISION 2 PAYMENT OF ASSESSMENTS

14. A producer wishing to insure his crops must apply to the Régie no later than 30 April of the insurance year. Subject to section 78.1 of the Act, the producer shall, in order to be registered for insurance protection, at his option, pay his assessment by

(1) including with his application form the full amount of the assessment payable; or

(2) including with his application form 60 % of the amount of the assessment payable.

15. Where the producer elects to pay his assessment according to paragraph 2 of section 14, the balance of the assessment owing shall be paid not later than the thirtieth day following the date of the notice of assessment transmitted to him by the Régie.

Any balance on the assessment not paid after the due date shall bear interest at the rate prescribed according to section 28 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31). The Régie may nevertheless deduct the balance of an assessment owing from an indemnity that it is required to pay under any of the forms of insurance coverage subscribed by the producer.

The insured is bound to pay the balance of the assessment not paid, including any interest, before contracting for new insurance coverage.

DIVISION 3 TERMS AND CONDITIONS OF INDEMNIFICATION

16. For the purposes of determining if a crop has sustained a quantitative or qualitative loss of yield, the Régie makes a collective appraisal of the crops on the basis of data obtained from statements submitted by producers operating farms it selects.

Notwithstanding the foregoing, the Régie, through its representatives, may verify a statement submitted by a producer through a verification done by sampling the

crop, by an actual count of the crop that has been garnered, by a compilation of proofs of purchase and sale of the insured crop or by any other available means.

17. For the purposes of section 44 of the Act, the basic quality for hay is computed on the basis of the historic quantity of proteins and energy expressed in digestible nutrients.

The variation in quality is established according to the difference between the basic quality and the quality of the crop determined for the current insurance year by a laboratory analysis.

DIVISION 4

CALCULATION OF INDEMNITY

18. Every insured person in a given zone is entitled to an indemnity for a loss in yield for the insured crop, where the percentage of gross loss in this zone, calculated as the difference between the average yield and the actual yield, exceeds the percentage of loss not covered by the insurance.

Notwithstanding the preceding, for hay, the percentage of gross loss is obtained by taking into account, for each insured, proportions of dry hay, moist hay and pastures allocated at the time of the application and appearing in the insurance certificate issued by the Régie.

19. The payable indemnity is calculated by multiplying the insurable value entered on the certificate for the insured crop by the percentage of loss obtained by subtracting the percentage of non covered loss from the percentage of gross loss.

The total indemnity payable to the insured person for a given crop shall not, under any circumstances, exceed the insured value, including the amounts paid for limited events.

20. Limited loss in yield provided for in section 44.1 of the Act gives entitlement to an indemnity if the damaged area represents a minimum of one undivided hectare, where the loss results from the harmful effects of the following uncontrollable events:

(1) snow for all insurable crops except for grain corn and ey;

(2) hail for all insurable crops except for honey;

(3) hurricane;

(4) insects and plant diseases which appear in the form of an infestation or an epidemic or against which there is no adequate means of protection; for all insurable crops except honey;

(5) flood caused by a force of nature and occurring as an exceptional event;

(6) frost for corn silage occurring before 2 September;

(7) frost for grain corn occurring at the latest on the following final dates;

Areas and zones

Dates

Area 02	5 September
Areas 04, 05, 08, 10 and 11	12 September
Areas 06, 07 (except zone 07-01) and 14	17 September
Zone 07-01	23 September

(8) wild animals, including birds for honey.

DIVISION 5

FINAL

21. This Regulation replaces the Regulation respecting commercial grain corn crop under the collective plan approved by Order in Council 2364-85 dated 20 November 1985, the Regulation respecting the insurance of honey under the collective plan approved by Order in Council 1188-85 dated 19 June 1985 and the Regulation respecting the payment of crop insurance assessments approved by Order in Council 478-96 dated 24 April 1996.

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

SCHEDULE A**Insurance of forage crops under the collective plan****Zoning 1: Hay, wheat, oats barley and forage corn****Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
La Pocatière V, Rivière-Ouelle M, Saint-Pacôme M (excluding the south of Route 230 east of the road from Saint-Pacôme-Station to Saint-Pacôme (Rang Côtes de Beaux Biens), the south of Rivière Ouelle (Rang 4) and Rang de la Cavée), Saint-Denis P, Saint-Philippe-de-Néri P (excluding the south of Route 230 west of Route 287), Kamouraska M, Sainte-Anne-de-la-Pocatière P (excluding Rang 3 of the cadastre of the Paroisse de Sainte-Anne-de-la-Pocatière	01-01	01B
Saint-Germain P, Sainte-Hélène P, Saint-André M, Saint-Alexandre P, Saint-Antonin P, Notre-Dame-du-Portage P, Saint-Patrice-de-la Rivière-du-Loup P, Rivière-du-Loup V, Saint-Pascal V-M	01-02	01B
Saint-Onésime-d'Ixworth P, Saint-Gabriel-Lalemant M, Mont-Carmel M, Saint-Bruno-de-Kamouraska M, Saint-Joseph-de-Kamouraska P, Sainte-Anne-de-la-Pocatière P (including Rang 3 of the cadastre of the Paroisse de Sainte-Anne-de-la-Pocatière), Picard NO, Saint-Philippe-de-Néri P (including the south of Route 230 west of Route 287), Saint-Pacôme (including the south of Route 230 east of the road from Saint-Pacôme-Station to Saint-Pacôme (Rang Côtes de Beaux Biens), the south of Rivière Ouelle (Rang 4) and Rang de la Cavée)	01-03	01B
Saint-François-Xavier-de-Viger M, Saint-Clément P, Saint-Paul-de-la-Croix P, Sainte-Françoise P, Saint-Jean-de-Dieu M, Saint-Modeste P, Saint-Arsène P, Saint-Georges-de-Cacouna VL-P, Saint-Épiphanie M, Saint-Jean-Baptiste-de-l'Isle-Verte M, L'Isle-Verte VL, Notre-Dame-des-Sept-Douleurs P, Saint-Éloi P, Notre-Dame-des-Neiges-de-Trois-Pistoles P, Trois-Pistoles V, Cacouna RI	01-04	01B
Saint-Louis-du-Ha! Ha! P, Cabano V, Notre-Dame-du-Lac V, Dégelis V, Saint-Hubert P, Saint-Pierre-de-Lamy M, Whitworth RI, Saint-Athanase M, Pohénégamook V, Rivière-Bleue M, Saint-Marc-du-Lac-Long P, Saint-Jean-de-la-Lande M, Packington P, Saint-Eusèbe P, Saint-Elzéar M, Saint-Honoré M	01-05	01B
Saint-Simon P, Saint-Mathieu-de-Rioux P, Saint-Fabien P, Saint-Eugène-de-Ladrière P, Le Bic M, Saint-Valérien P, Sainte-Blandine P (including the road of Rang 4 or Rang de la Seigneurie), Saint-Anaclet-de-Lessard P (including Rang 4 Ouest, west of Rivière Germain), Sainte-Odile-sur-Rimouski P (including Rang Beauséjour, Chemin Saint-Léon, La Couronne sector and the part south of the road of Rang 2) Rimouski V (including the part west of Rivière Rimouski (Sacré-Coeur and Nazareth sector), les lots 363 to 373 inclusively south of the road of Rang 2, lots 441 to 452 inclusively of Rang 3 and lots 423 to 440 inclusively of Rang 3 south of the road of Rang 3)	01-06	01B
Saint-Médard M, Saint-Guy M, Lac-des-Aigles M, Biencourt M, Esprit-Saint M, La Trinité-des-Monts P, Saint-Michel-de-Squatec P, Saint-Juste-du-Lac M, Auclair M, Lejeune M, Sainte-Rita M, Saint-Cyprien M	01-07	01B
Pointe-au-Père V, Saint-Anaclet-de-Lessard P (excluding Rang 4 Ouest, west of Rivière Germain), Sainte-Luce P, Luceville VL, Sainte-Flavie P, Mont-Joli V, Saint-Jean-Baptiste M, Grand-Métis M, Métis-sur-Mer VL, Saint-Donat P (excluding the 5 th Concession of Saint-Donat), Price VL, Sainte-Odile-sur-Rimouski P (excluding Rang Beauséjour, Chemin Saint-Léon, La Couronne sector and the part south of the		

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
road of Rang 2), Rimouski V (excluding the part west of Rivière Rimouski (Sacré-Coeur and Nazareth sector), lots 363 to 373 inclusively south of the road of Rang 2, lots 441 to 452 inclusively of Rang 3 and lots 423 to 440 inclusively of Rang 3 south of the road of Rang 3), Rimouski Est VL, Saint-Joseph-de-Lepage P	01-08	01B
Mont-Label M, Saint-Narcisse-de-Rimouski P, Saint-Marcellin P, Saint-Charles-Garnier P, Les Hauteurs M, Saint-Gabriel M, Saint-Donat P, (including only the 5 th Concession of Saint-Donat), Sainte-Blandine P (excluding the road of Rang 4 or Rang de la Seigneurie), Sainte-Angèle-de-Mérici M, Padoue M, Saint-Octave-de-Métis P, Saint-Noël VL, Saint-Moïse P, Sainte-Jeanne-d'Arc P, La Rédemption P	01-09	01B
Les Boules M, Baie-des-Sables M, Saint-Ulric VL, Saint-Ulric-de-Matane P, Matane V, Saint-Jérôme-de-Matane P, Petit-Matane M, Sainte-Félicité M, Saint-Damasse P, Saint-Léandre P, Saint-Luc P, Saint-Adelme P, Sainte-Paule M, Saint-René-de-Matane M	01-10	01B
Sayabec M, Saint-Vianney M, Saint-Cléophas P, Val-Brillant M, Saint-Benoît-Joseph-Labre P, Amqui V, Lac-au-Saumon VL, Saint-Jacques-le-Majeur-de-Causapscal P, Causapscal V, Sainte-Irène P, Saint-Léon-le-Grand P, Saint-Zénon-du-Lac-Humqui P, Saint-Edmond M, Saint-Raphaël-d'Alberville P, Sainte-Florence M, Sainte-Marquerite M, Saint-Tharcisius P, Saint-Alexandre-des-Lacs P	01-11	01B
L'Ascension-de-Patapédia M, Saint-François-d'Assise P, Saint-André-de-Restigouche M, Saint-Alexis-de-Matapédia P, Matapédia P, Ristigouche-Partie-Sud-Est CT, Pointe-à-la-Croix M, Restigouche RI	01-12	01A
Escuminac M, Saint-Omer P, Nouvelle M. Carleton V, Maria M, Saint-Jules M, Grande-Casapédia M, New Richmond V, Maria (Gesgapegiag) RI	01-13	01A
Saint-Alphonse M, Caplan M, Saint-Siméon P, Saint-Elzéar M, Bonaventure M, Shigawake M, Saint-Godefroy CT, Hopetown M, Hope CT, Paspébiac M, Paspébiac-Ouest M, New Carlisle M, Port-Daniel M	01-14	01A
Grosses-Roches M, Les Méchins M, Capucins M, Cap-Chat V, Sainte-Anne-des-Monts V, La Martre M, Marsoui VL, Rivière-à-Claude M, Mont-Saint-Pierre VL, Saint-Maxime-du-Mont-Louis M, Sainte-Madeleine-de-la-Rivière-Madeleine M, Grande-Vallée M, Petite-Vallée M, Cloridorme CT, Tourelle M, Saint-Jean-de-Cherbourg P, Gaspé V, Percé V, Sainte-Thérèse-de-Gaspé M, Grande-Rivière V, Pabos M, Pabos Mills M, Saint-François-de-Pabos M, Chandler V, Newport M, Sainte-Germaine-de-l'Anse-aux-Gascons P	01-15	01A
Grosse-Île M, Grande-Entrée M, Havre-aux-Maisons M, Fatima M, Cap-aux-Meules VL, L'Étang-du-Nord M, L'Île-du-Havre-Aubert M, L'Île-d'Entrée VL	01-16	01A
Saint-François-Xavier-de-la-Petite-Rivière P, Baie-Saint-Paul V (excluding ranges Sainte-Croix, Saint-Ours, Sainte-Marie and Saint-Pierre of Rivière-du-Gouffre), Saint-Urbain P (excluding ranges Saint-Jean-Baptiste and Saint-François)	02-01	02
Saint-Tite-des-Caps M, Saint-Ferréol-les-Neiges M, Saint-Joachim P, Beaupré V, Sainte-Anne-de-Beaupré V, Château-Richer V, Boischatel M, L'Ange-Gardien P, Beauport V, Sainte-Pétronille VL, Saint-Laurent P, Saint-Pierre P, Sainte-Famille P, Saint-Jean P, Saint-François P	02-02	02

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Sainte-Brigitte-de-Laval P, Lac-Beauport M, Lac-Delage V, Stoneham-et-Tewkesbury CU, Saint-Gabriel-de-Valcartier M, Shannon M, Val-Bélair V, Loretteville V, Lac-Saint-Charles M, Saint-Émile V, Charlesbourg V, Vanier V, Québec V, Sillery V, L'Ancienne-Lorette V, Sainte-Foy V, Cap-Rouge V, Saint-Augustin-de-Desmaures M, Wendake RI	02-03	02
Cap-Santé M, Donnacona V, Neuville VL, Pointe-aux-Trembles P, Pont-Rouge V (including Rang de la Rivière, the concessions of Grand Bois de l'Ail and l'Enfant-Jésus and the part of ranges Terrebonne and Saint-Jacques west of Route Bédard), Saint-Basile Sud VL, Portneuf V, (including the part east of Côte du C or the road from the village of Portneuf to Portneuf-Station), Notre-Dame-de-Portneuf P, (including the part east of Route d'Irlande or Route des Bois-Francis), Saint-Basile P (including the part of the municipality west of Route 365).	02-04	02
Grondines M, Deschambault M, Saint-Marc-des-Carières VL, Saint-Gilbert P, Saint-Thuribe P, Saint-Ubalde M, Saint-Casimir P-M, Saint-Alban M, Portneuf V, (excluding the part east of Côte du C or the road from the village of Portneuf to Portneuf-Station), Notre-Dame-de-Portneuf P (excluding the part east of Route d'Irlande or Route des Bois-Francis).	02-05	02
Montmagny V (including the part east of Route 283), Cap-Saint-Ignace M, L'Islet V, L'Islet-sur-Mer M, Saint-Antoine-de-L'Isle-aux-Grues P, Saint-Eugène P, Saint-Cyrille-de-Lessard P, Saint-Aubert M, Saint-Damase-de-L'Islet M, Saint-Jean-Port-Joli M, Sainte-Louise P, Saint-Roch-des-Aulnaies M	02-06	02
Notre-Dame-du-Rosaire M, Sainte-Euphémie-sur-Rivière-du-Sud M, Saint-Paul-de-Montminy M, Sainte-Apolline-de-Paton P, Saint-Fabien-de-Panet P, Lac Frontière M, Saint-Just-de-Bretenières M, Sainte-Lucie-de-Beauregard M, Saint-Marcel M, Saint-Adalbert M, Sainte-Félicité M, Saint-Pamphile V, Saint-Omer M, Sainte-Perpétue M, Tourville M, Saint-Camille-de-Lellis P, Sainte-Sabine P, Saint-Magloire-de-Bellechasse M	02-07	02
Saint-Raphaël M, Berthier-sur-Mer P, Montmagny V (including the part west of Route 283), Saint-Pierre-de-la-Rivière-du-Sud P, Saint-François-de-la-Rivière-du-Sud M	02-08	02
Saint-Lazare-de-Bellechasse M (excluding Rang 4), Saint-Nérée P, Armagh M, Saint-Damien-de-Buckland P, Notre-Dame-Auxiliatrice-de-Buckland P, Saint-Philémon P	02-09	02
Lévis V, Saint-Joseph-de-la-Pointe-de-Lévy P, Saint-Romuald V, Pintendre M, Charny V, Sainte-Hélène-de-Breakeyville P, Saint-Jean-Chrysostome V, Saint-Étienne-de-Beaumont P, Saint-Michel-de-Bellechasse M, Saint-Vallier M, La Durantaye P, Saint-Charles-de-Bellechasse M	02-10	02
Saint-Lambert-de-Lauzon P (including the part east of Rivière Chaudière), Saint-Isidore M, Saint-Gervais M, Honfleur M, Saint-Lazare-de-Bellechasse M (only Rang 4), Saint-Henri M	02-11	02
Sainte-Julie M, Laurierville VL, Lyster M, Plessisville P (only the part east of Route Bellemarre), Saint-Sylvestre VL-P, Saint-Jacques-de-Leeds M, Sainte-Agathe VL-P, Saint-Gilles P, Saint-Narcisse-de-Beaurivage P, Saint-Patrice-de-Beaurivage M	02-12	02

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Saint-Rédempteur V, Saint-Nicolas V, Saint-Antoine-de-Tilly M (including the part east of Route 273), Saint-Apollinaire M (the part east of Route 273 and north of Autoroute Jean-Lesage), Saint-Étienne M, Saint-Lambert-de-Lauzon P (including the part west of Rivière Chaudière)	02-13	02
Laurier-Station VL, Saint-Janvier-de-Joly M, Saint-Flavien VL-P, Dosquet M, Saint-Agapit M, Saint-Apollinaire M (including the part south of Autoroute Jean-Lesage)	02-14	02
Deschailions VL, Deschailions-sur-Saint-Laurent VL, Parisville P, Fortierville VL, Sainte-Philomène-de-Fortierville P, Lotbinière M, Leclercville VL, Saint-Édouard-de-Lotbinière P, Sainte-Emmélie P, Sainte-Croix VL-P, Notre-Dame-du-Sacré-Coeur-d'Issoudun P, Saint-Apollinaire M (the part west of Route 273 and north of Autoroute Jean-Lesage), Saint-Antoine-de-Tilly M (including the part west of Route 273)	02-15	02
Sainte-Françoise M, Villeroy M, Notre-Dame-de-Lourdes P, Plessisville P (including the part west of Route 265 north of the railroad and the part east of Route 265 north of Route 116), Val-Alain M	02-16	02
Plessisville V-P (excluding the part east of Route Bellemarre and the part west of Route 265 north of the railroad and the part east of Route 265 north of Route 116), Sainte-Sophie M	02-17	02
Saint-Aimé-des-Lacs M, Notre-Dame-des-Monts M, La Malbaie-Pointe-au-Pic V, Sainte-Agnès P, Saint-Irénée P, Saint-Hilarion P, Les Éboulements M, Saint-Joseph-de-la-Rive VL, Baie-Saint-Paul V (including ranges Sainte-Croix, Saint-Ours, Sainte-Marie and Sainte-Pierre of Rivière-du-Gouffre sector), Saint-Urbain P (including ranges Saint-Jean-Baptiste and Saint-François), Clermont V, Cap-à-l'Aigle VL, Rivière-Malbaie M, Saint-Fidèle-de-Mont-Murray P, Saint-Siméon VL-P, Baie Sainte-Catherine M, L'Île-aux-Coudres M, La Baleine M	02-18	02
Saint-Raymond V, Lac-Sergent V, Saint-Léonard-de-Portneuf M, Sainte-Christine-d'Auvergne M, Lac-Saint-Joseph V, Fossambault-sur-le-Lac V, Sainte-Catherine-de-la-Jacques-Cartier M, Pont-Rouge V (excluding Rang de la Rivière, the concessions of Grand Bois de L'Ail and Enfant-Jésus and the part of ranges Terrebonne and Saint-Jacques west of Route Bédard), Saint-Basile P (excluding the part of the municipality west of Route 365)	02-19	02
Stornoway M, Nantes M, Milan M, Val-Racine P, Piopolis M, Audet M, Lac-Mégantic V, Marston CT, Frontenac M, Saint-Augustin-de-Woburn P, Notre-Dame-des-Bois M	03-01	03
Sainte-Cécile-de-Whitton M, Saint-Romain M, Lambton M, Courcelles P, Saint-Sébastien M, Saint-Hilaire-de-Dorset P, Saint-Honoré P, Shenley CT, Saint-Martin P, Saint-Évariste-de-Forsyth M, La Guadeloupe VL, Saint-Benoît-Labre M, Saint-Gédéon VL-P, Saint-Robert-Bellarmin M, Risborough M, Saint-Ludger VL, Lac-Drolet M, Gayhurst-Partie-Sud-Est CT, Saint-Jean-de-la-Lande P, Lac-Poulin VL	03-02	03
Vianney M, Bernierville VL, Saint-Ferdinand M, Halifax-Nord CT, Saint-Pierre-Baptiste P, Inverness CT-VL, Irlande M, Saint-Adrien-d'Ireland M, Saint-Jean-de-Brébeuf M, Kinnear's Mills M, Pontbriand M, Robertsonville VL, Thetford Mines V, Black Lake V, Saint-Joseph-de-Coleraine M, Thetford-Partie-Sud CT, Sainte-Anne-du-Lac VL, Sacré-Coeur-de-Marie-Partie-Sud P	03-03	03

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Saint-Séverin P, Saint-Elzéar (including the part south of Route 216), Saint-Frédéric P, Tring-Jonction VL, Saint-Jules P, Saint-Joseph-des-Érables M (including Rang Saint-Bruneau and Petit Rang Saint-Antoine), East Broughton M, Saint-Pierre-de-Broughton M, Sacré-Coeur-de-Jésus P, Sainte-Clotilde-de-Beauce M, Saint-Méthode-de-Frontenac M, Saint-François-Ouest M (including ranges Saint-Joseph and Saint-Alexandre), Saint-Alfred M, Saint-Victor VL, Saint-Victor-de-Tring M, Saint-Éphrem-de-Tring VL, Saint-Éphrem-de-Beauce P	03-04	03
Sainte-Marie V (including the bottoms and shores of Rivière Chaudière, i.e., Rang Saint-Étienne and Route 173), Vallée-Jonction M (excluding Route Jacob), Saint-Joseph-de-Beauce P (including 1 ^{er} Rang Nord-Est or Route 173), Saint-Joseph-de-Beauce V, Saint-Joseph-des-Érables M (including Route des Érables and 1 ^{er} Rang Sud-Ouest), Beauceville V, Saint-François-de-Beauce M (including Route 173), Saint-François-Ouest M (including 1 ^{er} Rang Nord-Ouest)	03-05	03
Saint-René P, Saint-Théophile M, Saint-Simon-les-Mines M, Saint-Philibert M, Saint-Georges V, Saint-Georges-Est P, Aubert-Gallion M, Notre-Dame-des-Pins P, Saint-Côme-Linière M, Saint-Zacharie M, Sainte-Aurélie M, Saint-Prosper M, Saint-Benjamin M	03-06	03
Sainte-Rose-de-Watford M, Saint-Luc P, Sainte-Justine M, Saint-Louis-de-Gonzague M, Lac-Etchemin V, Saint-Cyprien P, Sainte-Germaine-du-Lac-Etchemin P, Saint-Nazaire-de-Dorchester P, Saint-Léon-de-Standon P	03-07	03
Saints-Anges P, Saint-Joseph-de-Beauce P (including ranges L'Assomption, Sainte-Suzanne, Sainte-Marie, Saint-Jean and Saint-Thomas), Saint-François-de-Beauce M (including ranges Saint-Gaspard, Fraser and Saint-Charles), Saint-Malachie P, Saint-Odilon-de-Cranbourne P, Vallée-Jonction M (including Route Jacob), Saint-Édouard-de-Frampton P, Sainte-Marie V (including ranges Saint-Gabriel, Saint-Elzéar and Saint-Martin), Sainte-Marguerite P	03-08	03
Saint-Bernard M, Scott M, Saint-Elzéar M (including the part north of Route 216), Saint-Anselme VL-P, Sainte-Hénédine P, Sainte-Claire M	03-09	03
Saint-Gérard-Majella P, Saint-Pie-de-Guire P, Saint-Bonaventure M, Saint-David P, Saint-Marcel P, Saint-Guillaume M, Saint-François-du-Lac VL-P, Saint-Michel-de-Yamaska P (including the part east of Rivière Yamaska), Yamaska-Est VL	04-01	04
Nicolet V, Nicolet-Sud M, Saint-Jean-Baptiste-de-Nicolet P, Baie-du-Fèbvre M, Notre-Dame-de-Pierreville P, Saint-Thomas-de-Pierreville P, Pierreville VL, Odanak RI, La Visitation-de-Yamaska M, Saint-Elphège P, Saint-Zéphirin-de-Courval P	04-02	04
Bécancour V (including the Saint-Grégoire-le-Grand sector), Saint-Célestin VL-M, Saint-Léonard-d'Aston M, Sainte-Monique M, Grand-Saint-Esprit M, Sainte-Perpétue P, Sainte-Brigitte-des-Saults P	04-03	04
Saint-Pierre-les-Becquets M, Sainte-Cécile-de-Lévrard P, Sainte-Sophie-de-Lévrard P, Sainte-Marie-de-Blandford M, Lemieux M, Manseau VL, Saint-Joseph-de-Blandford P, Saint-Louis-de-Blandford P, Maddington CT, Bécancour V (including sectors Sainte-Angèle-de-Laval, Très-Précieux-Sang-de-Notre-Seigneur, Sainte-Gertrude, Gentilly and Bécancour), Wôlinak RI	04-04	04

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Wendover-et-Simpson CU, Saint-Cyrille-de-Wendover M, Notre-Dame-du-Bon-Conseil P-VL, Saint-Joachim-de-Courval P, Saint-Eugène M, Saint-Edmond-de-Grantham P, Saint-Germain-de-Grantham M, Saint-Majorique-de-Grantham P, Drummondville V, Wickham M	04-05	04
Saint-Wenceslas M, Saint-Sylvère M, Aston-Jonction VL, Sainte-Eulalie M, Saint-Raphaël-Partie-Sud P, Saint-Samuel P, Saint-Jacques-de-Horton M, Sainte-Clotilde-de-Horton P-VL, Daveluyville M, Saint-Rosaire P, Sainte-Anne-du-Sault P, Saint-Valère M	04-06	04
Saint-Lucien P, Kingsey Falls VL-M, Kingsey CT, Saint-Nicéphore M, L'Avenir M, Lefebvre M, Durham-Sud M	04-07	04
Princeville P-V, Victoriaville V, Warwick CT-V, Saint-Albert-de-Warwick P, Sainte-Séraphine P, Sainte-Élisabeth-de-Warwick P	04-08	04
Chester-Est CT, Chesterville M, Saint-Rémi-de-Tingwick P, Tingwick P, Trois-Lacs M, Saint-Christophe-d'Arthabaska P, Saint-Norbert-d'Arthabaska M, Norbertville VL	04-09	05
Granby V-CT, Saint-Alphonse P, Bromont V, East Farnham VL, Brigham M, Saint-Valérien-de-Milton CT, Roxton CT (including the part west of Route 139), Roxton Falls VL (including the part west of Route 139), Sainte-Cécile-de-Milton CT, Roxton Pond VL-P	05-01	05
Maricourt M, Béthanie M, Valcourt V-CT, Racine M, Lawrenceville VL, Saint-Joachim-de-Shefford P, Warden VL, Shefford CT, Waterloo V, Sainte-Anne-de-Larochelle M, Bonsecours M, Stukely M, Orford CT, Sainte-Christine P (including the lots of the cadastre of the Canton d'Ely), Roxton CT (including the part east of Route 139), Roxton Falls VL (including the part east of Route 139), Cleveland CT, Richmond V, Ulverton M, Melbourne VL-CT, Kingsbury VL	05-02	05
Lac Brome V, Brome VL, Sutton V-CT, Abercorn VL, Potton CT, Austin M, Saint-Benoît-du-Lac M, Bolton-Est M, Bolton-Ouest M, Saint-Étienne-de-Bolton M, Eastman VL, Omerville VL, Magog V-CT, Saint-Élie-d'Orford M, Rock Forest V, Deauville VL, North Hatley VL, Sainte-Catherine-de-Hatley M, Hatley CT	05-03	05
Windsor V, Val-Joli M, Saint-Grégoire-de-Greenlay VL, Saint-François-Xavier-de-Brompton P, Saint-Denis-de-Brompton P, Bromptonville V, Brompton CT, Stoke M, Fleurimont V, Sherbrooke V, Wotton M, Saint-Camille CT, Saint-Georges-de-Windsor M, Saint-Claude M, Danville V, Asbestos V, Shipton M	05-04	05
Hatley M, Ayer's Cliff VL, Ascot M, Lennoxville V, Waterville V, Compton-Station M, Compton M, Coaticook V, Barford CT, Barnston CT, Stanstead V-CT, Stanstead-East M, Ogden M, Barnston-Ouest M	05-05	05
Saint-Julien P, Saint-Fortunat M, Ham-Nord CT, Notre-Dame-de-Ham M, Saint-Adrien M, Saint-Joseph-de-Ham-Sud P, Saints-Martyrs-Canadiens P, Saint-Jacques-le-Majeur-de-Wolfestown P, Disraëli V-P, Sainte-Praxède P, Garthby CT, Beaulac VL, Stratford CT, Saint-Gérard VL, Weedon CT, Weedon-Centre VL, Fontainebleau M, Lingwick CT, Dudswell M, Marbleton VL	05-06	05
Scotstown V, Hampden CT, La Patrie VL, Ditton CT, Chartierville M, Saint-Isidore-d'Auckland M, Saint-Malo M, Clifton-Partie-Est CT, Saint-Venant-de-Paquette M, East Hereford M, Saint-Herménégilde M, Bury M, East Angus V, Westbury CT, Cookshire V, Eaton CT, Sawyerville VL, Newport CT, Martinville M, Sainte-Edwidge-de-Clifton CT, Ascot Corner M, Dixville M	05-07	05

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Saint-Ours V, Sainte-Anne-de-Sorel P, Saint-Robert P, Saint-Roch-de-Richelieu P, Sainte-Victoire-de-Sorel P, Sorel V, Tracy V, Saint-Aimé P, Massueville VL, Saint-Louis P, Yamaska VL, Saint-Michel-de-Yamaska P (including the part west of Rivière Yamaska), Saint-Joseph-de-Sorel V	06-01	06
Beloeil V, McMasterville M, Saint-Mathieu-de-Beloeil M, Saint-Marc-sur-Richelieu M, Saint-Charles-sur-Richelieu M, Saint-Denis P-VL, Saint-Antoine-sur-Richelieu M, Saint-Bernard-Partie-Sud P, Saint-Jude M	06-02	06
La Présentation P, Saint-Thomas-d'Aquin P, Saint-Hyacinthe V (excluding Rang de la Rivière Côte Nord or the Douville sector), Saint-Hyacinthe-le-Confesseur P, Saint-Barnabé-Sud M, Sainte-Rosalie P-VL	06-04	06
Saint-Hugues M, Saint-Simon P, Sainte-Hélène-de-Bagot M, Saint-Liboire M, Saint-Ephrem-d'Upton P, Upton VL, Saint-Dominique M	06-05	06
Saint-Nazaire-d'Acton P, Saint-Théodore-d'Acton P, Acton-Vale V, Saint-André-d'Acton P, Sainte-Christine P (excluding the lots of the cadastre of the Canton d'Ely)	06-06	06
Sainte-Madeleine VL, Sainte-Marie-Madeleine P, Saint-Hyacinthe V (including Rang de la Rivière Côte Nord or the Douville sector), Notre-Dame-de-Saint-Hyacinthe P, Saint-Pie VL-P, Saint-Damase VL-P	06-07	06
Contrecoeur M, Verchères VL, Calixa-Lavallée P, Varennes V, Saint-Amable M, Sainte-Julie V	06-16	06
Sainte-Justine-de-Newton P, Hudson V, Rigaud M, Saint-Lazare P, Sainte-Marthe M, Très-Saint-Rédempteur P, Pointe-Fortune VL, Vaudreuil-Dorion V, Vaudreuil-sur-le-Lac VL, Pincourt V, Terrasse-Vaudreuil M, L'Île-Perrot V, Notre-Dame-de-l'Île-Perrot P, L'Île-Cadieux V	07-01	07
Les Cèdres M, Pointe-des-Cascades VL, Saint-Clet M, Coteau-du-Lac M, Les Coteaux M, Saint-Zotique VL, Rivière-Beaudette M, Saint-Polycarpe M, Saint-Télesphore P	07-02	07
Sainte-Barbe P, Elgin CT, Huntingdon V, Godmanchester CT, Dundee CT, Saint-Anicet P, Hinchinbrooke CT, Akwesasne RI	07-03	07
Grande-Île M, Saint-Timothée V, Salaberry-de-Valleyfield V, Melocheville VL, Maple-Grove V, Beauharnois V, Saint-Étienne-de-Beauharnois M, Saint-Louis-de-Gonzague P, Saint-Stanislas-de-Kostka P	07-04	07
Ormstown VL, Saint-Malachie-d'Ormstown P, Howick VL, Très-Saint-Sacrement P, Franklin M, Havelock CT, Saint-Jean-Chrysostome P, Saint-Chrysostome VL	07-05	07
Saint-Isidore P, Saint-Urbain-Premier P, Saint-Paul-de-Châteauguay M, Châteauguay V, Sainte-Martine M, Mercier V, Léry V	07-08	07
Saint-Édouard P, Saint-Patrice-de-Sherrington P, Hemmingford CT-VL, Saint-Jacques-le-Mineur P, Napierville VL, Saint-Cyprien-de-Napierville P	07-09	07
Sainte-Catherine V, Brossard V, Saint-Constant V, Delson V, La Prairie V, Candiac V, Saint-Mathieu M, Saint-Philippe M, Kahnawake RI, Saint-Rémi V, Saint-Michel P, Sainte-Clothilde-de-Châteauguay P	07-10	07

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Rapides-des-Joachims M, Sheen-Esher-Aberdeen-et-Malakoff CU, Chichester CT, Chapeau VL, L'Isle-des-Allumettes CT, L'Île-aux-Allumettes-Partie-Est CT, Waltham-et-Bryson CU, Mansfield-et-Pontefract CU, Fort-Coulonge VL, Litchfield CT (including ranges 4 to 11 inclusively west of Route 301), Leslie-Claphan-et-Huddersfield CU	08-01	08
Buckingham V, Masson-Angers V (including the part east of Route 309), L'Ange-Gardien M (including the part east of Rivière du Lièvre, from the municipality of Masson-Angers to the south to the 7 ^e Rang inclusively on Routes 309 and 315 and their intersections), Lochaber-Partie-Ouest CT, Lochaber CT, Mayo M (including Montée d'Antremont), Plaisance M, Montebello VL, Fassett M, Notre-Dame-de-Bon-Secours-Partie-Nord P (excluding ranges Côte Azélie and Côte Sainte-Angèle), Papineauville VL, Thurso V, Sainte-Angélique P (excluding Rang Côte Sainte-Amédée)	08-02	08
Litchfield CT (including ranges 1 to 3 inclusively west of Route 301), Grand-Calumet CT, Bryson VL, Portage-du-Fort VL, Shawville VL, Clarendon CT (including ranges 1 to 7 inclusively), Bristol CT (including ranges 1 to 6 inclusively), Pontiac M (including ranges 1 to 7 inclusively the Canton d'Onslow and all of the Canton d'Eardly)	08-03	08
Notre-Dame-de-Pontmain M, Lac-du-Cerf M, Notre-Dame-du-Laus M, Bowman M, Val-des-Bois M, Notre-Dame-de-la-Salette M, Mulgrave-et-Derry CU, Val-des-Monts M (including the Canton de Portland), Denholm CT (including Rang 8)	08-04	08
Alleyn-et-Cawood CU, Kazabazua M, Lac-Sainte-Marie M, Low CT, Denholm CT (excluding Rang 8)	08-05	08
Messine M, Blue Sea M, Gracefield VL, Wright CT, Northfield M, Bouchette M, Sainte-Thérèse-de-la-Gatineau M, Cayamant M	08-06	08
Lytton CT, Montcerf M, Maniwaki RI-V, Déléage M, Aumond CT, Bois-Franc M, Grand-Remous CT, Egan-Sud M	08-07	08
Ferme-Neuve P-VL, Sainte-Anne-du-Lac M, Mont-Saint-Michel M, Lac-Saint-Paul M, Chute-Saint-Philippe M, Des Ruisseaux M, Mont-Laurier V, Lac-des-Écorces VL, Val-Barette VL, Beaux-Rivages M, Kiamika M, Saint-Aimé-du-Lac-des-Îles M	08-08	08
Lac-Saguay VL, Sainte-Véronique VL, L'Ascension P, Lac-Nominique M, L'Annonciation VL, Marchand M, La Macaza M, La Minerve CT, Lac-Tremblant-Nord M, Labelle M, La Conception M, Saint-Jovite V-P, Brébeuf P, Mont-Tremblant M, Lac-Supérieur M, Saint-Faustin—Lac-Carré M, Ivry-sur-le-Lac M, Sainte-Agathe-Nord M, Sainte-Agathe-Sud VL, Sainte-Agathe-des-Monts V, Lanthier M, Val-des-Lacs M, Sainte-Lucie-des-Laurentides M, Saint-Donat M, Notre-Dame-de-la-Merci M, Doncaster RI	08-10	08
Lac-Simon M, Chénéville M, Montpellier M, Ripon CT-VL, Notre-Dame-de-la-Paix P, Saint-André-Avelin VL-P, Sainte-Angélique P (including Rang Côte Saint-Amédée), Notre-Dame-de-Bon-Secours-Partie-Nord P (including ranges Côte Azélie and Côte Sainte-Angèle), Saint-Sixte M	08-11	08
Duhamel M, Lac-des-Plages M, Amherst CT, Saint-Émile-de-Suffolk M, Namur M, Ponsonby CT, Huberdeau M, Arundel CT, Barkmere V, Montcalm M, Harrington CT, Saint-Adolphe-d'Howard M, Lac-des-Seize-Îles M, Wentworth CT, Gore CT, Morin-Heights M, Mille-Isles M, Wentworth-Nord M, Grenville CT (including ranges 8 to 11 inclusively)	08-12	08

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Grenville VL-CT (including ranges 1 to 7 inclusively), Brownsburg VL, Chatham CT, Lachute V, Carillon VL, Saint-André-d'Argenteuil P, Saint-André-Est VL, Calumet VL	08-13	08
Val-des-Monts M (excluding the Canton de Portland and the Canton de Wakefield), L'Ange-Gardien M (excluding the part east of Rivière du Lièvre, from the municipality of Masson-Angers to the south to the 7 ^e Rang inclusively on Routes 309 and 315 and their intersections), Mayo M (excluding Montée d'Antremont), Gatineau V, Hull V, Aylmer V, Masson-Angers V (including the part west of Route 309), Cantley M, Chelsea M	08-14	08
La Pêche M (including the Canton de Wakefield and the Canton de Masham), Pontiac M (including ranges 8 to 13 of the Canton d'Onslow), Bristol CT (including ranges 7 to 12), Clarendon CT (including ranges 8 to 13), Thorne CT, Litchfield CT (including ranges 1 to 6 inclusively east of Routes 301 and 148), Val-des-Monts M (including the Canton de Wakefield)	08-15	08
Cantons de: Mazenod, Fabre, Duhamel, Laverlochère	09-01	09
Cantons de: Guigues (all of ranges 1 and 2; lots 1 to 54 of ranges 3 to 9 inclusively), Baby (lots 1 to 54 of ranges 1, 2 and 3, and all of Rang 4)	09-03	09
Cantons de: Baby (lots 55 to 66 of ranges 1 and 2, lots 55 to 60 of Rang 3 and ranges 5 to 15 inclusively), Guigues (lots 55 to 74 of ranges 3 and 4, lots 55 to 71 of Rang 5, lots 55 to 69 of Rang 6, lots 55 to 66 of Rang 7 and lots 55 to 62 of ranges 8 and 9), Gaboury, Latulipe, Brodeur, Blondeau, Guillet, Devlin, Montreuil, Nédélec, Rémigny, Guérin, Villars, Beaumesnil	09-04	09
Cantons de: Hébécourt (ranges 1 to 5 inclusively), Duparquet (ranges 1 to 5 inclusively), Destor (ranges 1 to 5 inclusively), Aiguebelle (ranges 1 to 5 inclusively), Pontleroy, Désandrouins, Caire, Dufay, Montbeillard, Bellecombe, Vaudray, Dasserat, Beauchastel, Rouyn, Joannes, Montbray, Duprat, Dufresnoy, Cléricy, Basserode	09-05	09
Cantons de: Hébécourt (ranges 6 to 10 inclusively), Duparquet (ranges 6 to 10 inclusively), Destor (ranges 6 to 10 inclusively), La Sarre, La Reine, Royal-Roussillon, Roquemaure, Palmarolle, Poularies, Aiguebelle (ranges 6 to 10 inclusively), Chazel (Rang 1), Disson (Rang 1), Privat, Languedoc, Des Meloizes, Clermont, Perron, Boivin, Paradis, Rousseau	09-06	09
Cantons de: Ligneriers (Rang 1), Desboues (Rang 1), Figuery (lots 1 to 5 of ranges 1 to 10 inclusively), Manneville, Villemontel, Launay, Trécesson, Guyenne, Berry, Cadillac, Preissac, Bousquet, La Pause	09-10	09
Cantons de: Miniac (Rang 1), Coigny (Rang 1), Figuery (lots 6 to 64 of ranges 1 to 10 inclusively), Dalquier, Landrienne, Duverny, Castagnier, Lacorne, Malartic, La Motte, Béarn	09-12	09
Cantons de: Vassal (ranges 1 to 4 inclusively), Despinassy (ranges 1 to 4 inclusively), Bartouille (ranges 1 to 4 inclusively), Pascalis, Tiblemont, Senneterre, Courville, Fiedmont, Barraute, Carpentier, Montgay, Ducros, Rochebeaucourt, Lamorandière, Senneville, Vassan	09-13	09

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Sainte-Marguerite-du-Lac-Masson P, Estérel V, Val-Morin M, Val-David VL, Sainte-Adèle V, Mont-Roland VL, Chertsey M, Entrelacs M, Saint-Calixte M, Saint-Hippolyte P, Piedmont M, Saint-Sauveur P, Saint-Sauveur-des-Monts VL, Sainte-Anne-des-Lacs P, Prévost M, Bellefeuille P, Saint-Jérôme V, Saint-Colomban P, Saint-Antoine V, Sainte-Anne-des-Plaines V, La Plaine V, New-Glasgow VL, Lafontaine VL, Sainte-Sophie M, Mirabel V, Oka P-M, Saint-Placide M, Saint-Joseph-du-Lac P, Pointe-Calumet VL, Sainte-Marthe-sur-le-Lac V, Deux-Montagnes V, Saint-Eustache V, Boisbriand V, Sainte-Thérèse V, Rosemère V, Lorraine V, Bois-des-Filion V, Blainville V, Laval V, Montréal V (including all the municipalities in the Communauté urbaine de Montréal), L'Île-Bizard V	10-01	10
Terrebonne V, Mascouche V, Lachenaie V, Charlemagne V, Legardeur V, Repentigny V, L'Épiphanie V-P, L'Assomption V, Saint-Sulpice P, Saint-Gérard-Majella P, Saint-Antoine-de-Lavaltrie P, Lavaltrie VL, Laurentides V, Saint-Lin M, Saint-Roch-Ouest M, Saint-Esprit P, Saint-Roch-de-L'Achigan P, Saint-Jacques VL-P, Saint-Alexis VL-P, Sainte-Julienne P, Saint-Ligouri P, Saint-Pierre VL, Saint-Charles Borromée M, Sacré-Coeur-de-Crabtree M, Saint-Paul M, Crabtree M, Sainte-Marie-Salomée P	10-02	10
Saint-Thomas M, Joliette V, Notre-Dame-des-Prairies M, Sainte-Élisabeth P, Notre-Dame-de-Lourdes P, Saint-Joseph-de-Lanoraie P, Berthierville V, Sainte-Geneviève-de-Berthier P, Saint-Viateur P, Saint-Cuthbert P, Saint-Barthélemy P, La Visitation-de-l'Île-Dupas M, Saint-Ignace-de-Loyola P, Saint-Norbert P, (excluding Rang Sainte-Anne and Route 347 north of the church), Lanoraie-d'Autray M	10-03	10
Sainte-Mélanie M, Saint-Ambroise-de-Kildare P, Sainte-Marcelline-de-Kildare M, Rawdon VL-CT, Saint-Norbert P (including Rang Sainte-Anne and Route 347 north of the church), Saint-Michel-des-Saints M, Saint-Zénon P, Saint-Damien P, Saint-Charles-de-Mandeville M, Saint-Gabriel V, Saint-Gabriel-de-Brandon P, Saint-Cléophas P, Saint-Félix-de-Valois VL-P, Sainte-Émélie-de-L'Énergie M, Saint-Côme P, Saint-Alphonse-de-Rodriguez M, Sainte-Béatrix M, Saint-Jean-de-Matha M, Saint-Guillaume-Nord NO, Lac-Legendre NO	10-04	10
Yamachiche M, Pointe-du-Lac M, Trois-Rivières V, Trois-Rivières Ouest V, Maskinongé VL, Saint-Joseph-de-Maskinongé P (excluding the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (excluding the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-01	11
Cap-de-la-Madeleine V, Sainte-Marthe-du-Cap M, Saint-Maurice P, Champlain M, Batiscan M, Sainte-Anne-de-la-Pérade M, Saint-Prosper P	11-02	11
Saint-Louis-de-France V, Sainte-Geneviève-de-Batiscan P, Saint-Luc-de-Vincennes M, Notre-Dame-du-Mont-Carmel P, Shawinigan-Sud V, Lac-à-la-Tortue M, Saint-Stanislas M, Saint-Narcisse P	11-03	11
Saint-Justin P, Sainte-Ursule P, Saint-Léon-le-Grand P, Saint-Sévère P, Saint-Barnabé P, Saint-Joseph-de-Maskinongé P (including the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (including the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-04	11

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Saint-Paulin M, Sainte-Angèle-de-Prémont M, Charette M, Saint-Étienne-des-Grès P, Saint-Didace P, Saint-Boniface-de-Shawinigan VL, Saint-Élie P, Saint-Mathieu P, Saint-Gérard-des-Laurentides P, Baie-de-Shawinigan VL, Saint-Édouard-de-Maskinongé M, Saint-Alexis-des-Monts P	11-05	11
Grand-Mère V, Shawinigan V, Saint-Georges VL, Hérouxville P, Saint-Tite P-V, Saint-Adelphe P, Saint-Thècle M, Saint-Jean-des-Piles M, Saint-Roch-de-Mékinac P, Grandes-Piles VL, Saint-Séverin P, Notre-Dame-de-Montauban M, Lac-aux-Sables P, Rivière-à-Pierre M	11-06	11
La Tuque V, Boucher M, Langelier CT, Lac-Édouard M, La Bostonnais M, Lac-Laperyère NO, Petit-Lac-Wayagamac NO, Lac-Masketsi NO	11-07	11
Sacré-Coeur M, Tadoussac VL, Grandes-Bergeronnes VL, Bergeronnes CT, Sault-au-Mouton VL, Saint-Paul-du-Nord M, Sainte-Anne-de-Portneuf M, Forestville V, Colombier M, Les-Sept-Cantons-Unis-du-Saguenay CU, Ragueneau P, Chute-aux-Outardes VL, Pointe-aux-Outardes VL, Pointe-Lebel VL, Baie-Comeau V, Franquelin M, Godbout VL, Baie-Trinité VL, Rivière-Pentecôte M, Port-Cartier V, Gallix M, Sept-Îles V, Betsiamites RI, Les Escoumins M-RI, Uashat (Sept-Îles) RI	12-01	12
Saint-Félix-d'Otis M, Ferland-et-Boileau M, Rivière-Éternité M, L'Anse-Saint-Jean M, Petit-Saguenay M, Sainte-Rose-du-Nord P, Lalemant NO	12-02	12
La Baie V, Chicoutimi V, Laterrière V, Jonquière V (the part south of Rivière Saguenay, excluding ranges 1 to 4 of the Canton de Kénogami), Lac-Kénogami M, (including ranges 8 and 9, and ranges Nord and Sud fo the Canton de Jonquière), Tremblay CT (including ranges 1 to 3 of the Canton de Simard and ranges 3 to 6 of the Canton de Tremblay), Saint-Fulgence M (including ranges 5 and 6 fo the Canton de Tremblay and ranges A, 1 and 2 of the Canton de Harvey)	12-03	12
Saint-Honoré M, Saint-David-de-Falardeau M, Bégin M, Labrecque M, Lamarche M, Saint-Ambroise VL, Saint-Charles-de-Bourget M, Larouche P, Shipshaw M, Jonquière V (including the part north of Rivière Saguenay and ranges 1 to 4 of the Canton de Kénogami south of Rivière Saguenay), Lac-Kénogami M (excluding ranges 8 and 9, and ranges Nord and Sud of the Canton de Jonquière), Taché CT (including lots 1 to 26 of ranges 1, 2, 3 and lots 1 to 34 of ranges 4 to 8 inclusively), Tremblay CT (excluding ranges 1 to 3 of the Canton de Simard and ranges 3 to 6 fo the Canton de Tremblay), Saint-Fulgence M (excluding ranges 5 and 6 of the Canton de Tremblay and ranges A, 1 and 2 of the Canton de Harvey)	12-04	12
Alma V, Saint-Gédéon M, Saint-Bruno M, Hébertville-Station VL, Hébertville M, Lac-à-la-Croix M, Métabetchouan V, Desbiens V	12-05	12
Lac-Bouchette VL, Sainte-Hedwidge M, Saint-François-de-Sales M, Saint-André-du-Lac-Saint-Jean VL, Chambord M (excluding ranges 4 and 5)	12-06	12
La Doré P, Saint-Félicien V (excluding Rang Saint-Euzèbe and Saint-Méthode sector), Saint-Prime M, Roberval V, Chambord M (excluding ranges 4 and 5), Pointe-Bleue (Mashteuiaish) RI	12-07	12
Normandin V, Saint-Edmond M, Albanel M, Girardville M, Saint-Thomas-Didyme M, Saint-Félicien V (including Rang Saint-Euzèbe and Saint-Méthode sector), Dolbeau V	12-08	12
Mistassini V, Sainte-Jeanne-d'Arc VL, Saint-Ludger-de-Milot M, Saint-Augustin P, Péribonka M, Notre-Dame-de-Lorette M, Saint-Stanislas M, Saint-Eugène M, Chute-des-Passes NO (Sainte-Élisabeth-de-Proulx sector)	12-09	12

Insurance of forage crops under the collective plan
Zoning 1: Hay, wheat, oats barley and forage corn**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Delisle M, L'Ascension-de-Notre-Seigneur P, Sainte-Monique M, Saint-Henri-de-Taillon M, Taché CT (including lots 27 to 41 of ranges 1, 2, 3 and lots 35 to 46 of ranges 4 à 8 inclusively)	12-10	12
Saint-Mathias-sur-Richelieu M, Richelieu V, Notre-Dame-de-Bon-Secours M, Marieville V, Sainte-Marie-de-Monnoir P, Sainte-Angèle-de-Monnoir P, Rougemont VL, Saint-Michel-de-Rougemont P, Saint-Jean-Baptiste P, Mont-Saint-Hilaire V, Otterburn-Park V, Boucherville V, Longueuil V, Le Moyne V, Saint-Lambert V, Saint-Hubert V, Greenfield-Park V, Carignan V, Chambly V, Saint-Basile-le-Grand V, Saint-Bruno-de-Montarville V	14-01	14
Iberville V, Saint-Athanase P, Mont-Saint-Grégoire M, Saint-Césaire P-V, Saint-Brigide-d'Iberville M	14-02	14
Sainte-Anne-de-Sabrevois P, Saint-Alexandre M, Saint-Sébastien P, Henryville VL-M	14-03	14
Notre-Dame-de-Stanbridge P, Saint-Pierre-de-Véronne-à-Pike-River M, Stanbridge-Station M, Noyan M, Saint-Armand M, Philipsburg VL, Venise-en-Québec M, Saint-Georges-de-Clarenceville M	14-04	14
Bedford V-CT, Stranbridge CT, Cowansville V, Duham V, Frelighsburg M	14-05	14
Saint-Paul-d'Abbotsford P, Saint-Ange-Gardien P, Farnham V, Rainville M, Sainte-Sabine P, Saint-Ignace-de-Stanbridge P, L'Ange-Gardien VL	14-06	14
Saint-Luc V, L'Acadie M, Saint-Jean-sur-Richelieu V, Saint-Blaise-sur-Richelieu M, Saint-Valentin P, Saint-Paul-de-l'Île-aux-Noix P, Saint-Bernard-de-Lacolle P, Lacolle VL, Notre-Dame-du-Mont-Carmel P	14-07	14

Insurance of forage crops under the collective plan
Zoning 3: Grain corn

Zone descriptions	Zoning 3
Deschailions VL, Deschailions-sur-Saint-Laurent VL, Parisville P, Fortierville VL, Sainte-Philomène-de-Fortierville P, Sainte-Françoise M, Villeroy M, Notre-Dame-de-Lourdes P, Plessisville P-V, Sainte-Sophie M, Sainte-Julie M, Laurierville VL, Lyster M, Val-Alain M, Sainte-Emmélie P, Saint-Janvier-de-Joly M, Saint-Édouard-de-Lotbinière P, Lotbinière M, Leclercville VL	02-01
Sainte-Croix P-VL, Notre-Dame-du-Sacré-Coeur-D'Issoudun P, Laurier-Station VL, Saint-Flavien P-VL, Dosquet M, Saint-Antoine-de-Tilly M, Saint-Apollinaire M, Sainte-Agathe VL-P, Saint-Agapit M, Saint-Patrice-de-Beaurivage M, Saint-Narcisse-de-Beaurivage P, Saint-Gilles P, Saint-Sylvestre VL-P (including the part north of Route 216, namely: Rang Saint-André, Rang Ouest du Chemin de Craig, Rang Est du Chemin de Craig, Rang Nord du Chemin Sainte-Marie or Beaurivage, Rang Sainte-Anne, Rang Saint-Philippe, Rang Saint-Martin, Rang Saint-Jean and Rang Saint-Jacques), Saint-Nicolas V, Saint-Romuald V, Charny V, Saint-Rédempteur V, Saint-Jean-Chrysostome V, Sainte-Hélène-de-Breakeyville P, Saint-Étienne M, Saint-Henri M, Saint-Lambert-de-Lauzon P, Saint-Bernard M, Saint-Elzéar M, Sainte-Marie V, Sainte-Marguerite P, Sainte-Claire M, Sainte-Hénédine P, Scott M, Saint-Isidore M, Saint-Anselme VL-P, Saint-Malachie P (including Rang Longue Pointe Nord and Chemin de la Rivière Etchemin Nord-Est), Honfleur M, Saint-Lazare-de-Bellechasse M, Saint-Gervais M, Saint-Charles-de-Bellechasse M, Saint-Étienne-de-Beaumont P, Lévis V, Pintendre M, Saint-Joseph-de-la-Pointe-de-Lévy P	02-02
Saint-Guillaume M, Saint-Bonaventure M, Saint-Pie-de-Guire P, Pierreville VL, Saint-Thomas-de-Pierreville P, Notre-Dame-de-Pierreville P, Saint-François-du-Lac VL-P, Saint-David P, Yamaska-Est VL, Saint-Michel-d'Yamaska P (part east of Rivière Yamaska), Saint-Gérard-Majella P, Saint-Marcel-de-Richelieu P, Odanak RI	04-01

Insurance of forage crops under the collective plan

Zoning 3: Grain corn

Zone descriptions	Zoning 3
Bécancour V (including the Saint-Grégoire-Le-Grand sector), Sainte-Monique M, Grand-Saint-Esprit M, Nicolet V, Saint-Jean-Baptiste-de-Nicolet P, Nicolet-Sud M, La-Visitation-de-Yamaska P, Saint-Zéphirin-de-Courval P, Saint-Elphège P, Baie-du-Febvre M	04-02
Saint-Sylvère M, Sainte-Marie-de-Blandford M, Sainte-Sophie-de-Lévrard P, Sainte-Cécile-de-Lévrard P, Saint-Pierre-les-Becquets P, Bécancour V (including Gentilly, Sainte-Gertrude, Bécancour, Précieux-Sang and Sainte-Angèle-de-Laval sectors), Wôlinak RI	04-03
Wickham M, Saint-Germain-de-Grantham M, Drummondville V, Saint-Cyrille-de-Wendover M, Saint-Majorique-de-Grantham P, Saint-Edmond-de-Grantham P, Saint-Eugène M, Saint-Charles-de-Drummond M	04-04
Notre-Dame-du-Bon-Conseil VL-P, Sainte-Brigitte-des-Saults P, Saint-Joachim-de-Courval P, Saint-Célestin VL-M, Saint-Léonard-d'Aston M (including part west of Route 155), Sainte-Perpétue P	04-05
Princeville P-V, Lemieux M, Manseau VL, Saint-Joseph-de-Blandford P, Saint-Rémi-de-Tingwick P, Tingwick CT-V, Chesterville M, Chester-Est CT, Saint-Norbert, d'Arthabaska M, Norbertville VL, Saint-Christophe-d'Arthabaska P, Victoriaville V, Saint-Samuel P, Saint-Valère M, Saint-Rosaire P, Sainte-Anne-du-Sault P, Daveluyville M, Maddington CT, Saint-Louis-de-Blandford P, Trois-Lacs M, Sainte-Eulalie M, Aston-Jonction VL, Saint-Raphaël-Partie-Sud P, Saint-Wenceslas M, Saint-Léonard-d'Aston M (including part east of Route 155)	04-06
Kingsey Falls VL-M, Kingsey CT, Durham-Sud M, Lefebvre M, L'Avenir M, Saint-Lucien P, Saint-Nicéphore M	04-07
Warwick CT-V, Saint-Albert-de-Warwick P, Sainte-Élisabeth-de-Warwick P, Sainte-Séraphine P, Sainte-Clothilde-de-Horton P-VL, Saint-Jacques-de-Horton M	04-08
Saint-Valérien-de-Milton CT, Roxton-Falls VL, Roxton CT, Sainte-Cécile-de-Milton CT, Granby CT-V, Saint-Alphonse P, Bromont V, Brigham M, East-Farnham VL, Roxton Pond VL-P	05-01
Windsor V, Val-Joli M, Saint-Grégoire-de-Greenlay VL, Saint-François-Xavier-de-Brompton P, Saint-Denis-de-Brompton P, Bromptonville V, Brompton CT, Stoke M, Fleurimont V, Sherbrooke V, Omerville VL, Magog V-CT, Saint-Élie-d'Orford M, Rock Forest V, Deauville VL, Hatley CT-M North Hatley VL, Sainte-Catherine-de-Hatley M, Ayer's Cliff VL, Ascot Corner M, Ascot M, Lennoxville V, Waterville V, Compton-Station M, Compton M, Coaticook V, Barford CT, Dixville VL, Barnston CT, Stanstead V-CT, Stanstead-East M, Ogden M, Barnston-Ouest M	05-02
Sainte-Anne-de-Sorel P, Saint-Michel-d'Yamaska P (the part west of Rivière Yamaska), Yamaska VL, Saint-Robert P, Sorel V, Saint-Joseph-de-Sorel V, Tracy V, Saint-Roch-de-Richelieu P, Sainte-Victoire-de-Sorel P, Saint-Ours V, Saint-Bernard-Partie-Sud P, Saint-Jude M, Saint-Louis P, Saint-Aimé P, Massueville VL	06-01
Contrecoeur M, Saint-Antoine-sur-Richelieu M, Saint-Denis VL-P, Verchères VL, Calixa-Lavallée P, Varennes V, Saint-Amable M, Sainte-Julie V, Saint-Charles-sur-Richelieu M, Saint-Marc-sur-Richelieu M, Saint-Mathieu-de-Beloeil M, Beloeil V, McMasterville M	06-02
Saint-Hugues M, Saint-Barnabé-Sud M, Saint-Simon P, Saint-Hyacinthe-le-Confesseur P, La Présentation P, Saint-Thomas-d'Aquin P, Saint-Hyacinthe V, Notre-Dame-de-Saint-Hyacinthe P, Sainte-Rosalie VL-P	06-03
Sainte-Hélène-de-Bagot M, Saint-Nazaire-d'Acton P, Saint-Liboire M, Saint-Dominique M, Upton VL, Saint-Éphrem-d'Upton P, Saint-Théodore-d'Acton P, Saint-André d'Acton P, Acton-Vale V, Sainte-Christine P (excluding the lots of the cadastre of the Canton d'Ely)	06-04
Sainte-Madeleine VL, Sainte-Marie-Madeleine P, Saint-Damase VL-P, Saint-Pie VL-P	06-05

Insurance of forage crops under the collective plan

Zoning 3: Grain corn

Zone descriptions	Zoning 3
Pointe-Fortune VL, Rigaud M, Très-Saint-Rédempteur P, Sainte-Marthe M, Hudson V, Vaudreuil-Dorion V, Saint-Lazare P, L'Île-Cadieux V, Vaudreuil-sur-le-Lac VL, Terrasse-Vaudreuil M, L'Île-Perrot V, Notre-Dame-de-l'Île-Perrot P, Pincourt V, Pointe-des-Cascades VL, Les Cèdres M, Saint-Clet M, Coteau-du-Lac M, Sainte-Justine-de-Newton P, Sainte-Télesphore P, Saint-Polycarpe M, Rivière-Beaudette M, Saint-Zotique VL, Les Coteaux M	07-01
Grande-Île M, Salaberry-de-Valleyfield V, Saint-Stanislas-de-Kostka P, Saint-Louis-de-Gonzague P, Saint-Timothée V, Saint-Étienne-de-Beauharnois M, Melocheville VL, Beauharnois V, Sainte-Martine M, Saint-Paul-de-Châteauguay M, Saint-Urbain-Premier P	07-02
Dundee CT, Saint-Anicet P, Sainte-Barbe P, Godmanchester CT, Huntingdon V, Elgin CT, Hinchinbrooke CT, Ormstown VL, Saint-Malachie-d'Ormstown P, Franklin M, Howick VL, Très-Saint-Sacrement P, Akwesasne RI	07-03
Kahnawake RI, Sainte-Catherine V, Brossard V, Saint-Constant V, Delson V, Candiac V, La Prairie V, Saint-Philippe M, Saint-Mathieu M, Saint-Isidore P, Mercier V, Châteauguay V, Léry V, Maple-Grove V, Saint-Jacques-le-Mineur P	07-04
Napierville VL, Saint-Cyprien-de-Napierville P, Saint-Rémi V, Saint-Michel P, Saint-Édouard P, Sainte-Clotilde-de-Châteauguay P, Saint-Patrice-de-Sherrington P, Hemmingford CT-VL, Saint-Jean-Chrysostome P, Saint-Chrysostome VL, Havelock CT	07-05
Rapide-des-Joachims M, Sheen-Esher-Aberdeen-et-Malakoff CU, Chichester CT, Chapeau VL, L'Isle-des-Allumettes CT, l'Île-aux-Allumettes-Partie-Est CT, Waltham-et-Bryson CU (including only the Canton de Waltham), Mansfield-et-Pontefract CU (including only the Canton de Mansfield), Fort-Coulonge VL, Grand-Calumet CT, Litchfield CT, Campbell's-Bay VL, Bryson VL, Portage-du-Fort VL, Shawville VL, Clarendon CT, Bristol CT, Pontiac M	08-01
Aylmer V, Hull V, Gatineau V, L'Ange-Gardien M, Buckingham V, Masson-Angers V, Lochaber-Patrie-Ouest CT, Lochaber CT, Thurso V, Plaisance M, Papineauville VL, Sainte-Angélique P (excluding Côte Saint-Amédée), Montebello VL, Fasset M, Mayo M, Cantley M, Chelsea M	08-02
Grenville VL-CT, Calumet VL, Brownsburg VL, Chatham CT, Lachute V, Saint-André-d'Argenteuil P, Carillon VL, Saint-André-Est VL	08-03
Saint-Placide M, Saint-Joseph-du-Lac P, Pointe-Calumet VL, Deux-Montagnes V, Sainte-Marthe-sur-le-Lac V, Saint-Eustache V, Mirabel V, Boisbriand V, Rosemère V, Sainte-Thérèse V, Lorraine V, Blainville V, Saint-Antoine V, Saint-Colomban P, Saint-Jérôme V, Bellefeuille P, New-Glasgow VL, Lafontaine VL, Sainte-Sophie M, La Plaine V, Sainte-Anne-des-Plaines V, Terrebonne V, Laval V, Bois-des-Filion V, Montréal V (including all the municipalities of the Communauté Urbaine de Montréal), Oka M-P, L'Île-Bizard V	10-01
L'Épiphanie V-P, Saint-Gérard-Majella P, Sainte-Marie-Salomée P, Saint-Jacques VL-P, Saint-Alexis VL-P, Sainte-Julienne P, Saint-Esprit P, Laurentides V, Saint-Lin M, Saint-Roch-Ouest M, Saint-Roch-de-l'Achigan P, Le Gardeur V, Charlemagne V, L'Assomption V, Saint-Sulpice P, Repentigny V, Mascouche V, Lachenaie V, Saint-Antoine-de-Lavaltrie P, Lavaltrie VL	10-02
Saint-Paul M, Joliette V, Saint-Thomas M, Saint-Pierre V, Saint-Charles-Borromée M, Saint-Ambroise-de-Kildare P, Sainte-Mélanie M, Saint-Félix-de-Valois P-VL, Saint-Cléophas P, Saint-Norbert P, Saint-Liguori P, Notre-Dame-des-Prairies M, Rawdon CT-VL, Sainte-Élisabeth P, Saint-Cuthbert P, Saint-Barthélemi P, Sainte-Genève-de-Berthier P, Berthierville V, La Visitation-de-l'Île-Dupas M, Saint-Ignace-de-Loyola P, Saint-Viateur P, Notre-Dame-de-Lourdes P, Sainte-Marcelline-de-Kildare M, Saint-Jean-de-Matha M, Lanoraie-d'Autray M, Saint-Joseph-de-Lanoraie P, Crabtree M, Sacré-Coeur-de-Crabtree M	10-03

Insurance of forage crops under the collective plan

Zoning 3: Grain corn

Zone descriptions	Zoning 3
Yamachiche M, Pointe-du-Lac M, Trois-Rivières V, Trois-Rivières-Ouest V, Maskinongé VL, Saint-Joseph-de-Maskinongé P (excluding the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (excluding the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-01
Saint-Prosper P, Batiscan M, Champlain M, Saint-Maurice P, Sainte-Marthe-du-Cap M, Cap-de-la-Madeleine V, Sainte-Anne-de-la-Pérade M	11-02
Charette M, Saint-Boniface-de-Shawinigan VL, Shawinigan-Sud V, Lac-à-Tortue M, Saint-Stanislas M, Sainte-Geneviève-de-Batiscan P, Saint-Luc-de-Vincennes M, Saint-Narcisse P, Saint-Louis-de-France V, Saint-Étienne-des-Grès P, Sainte-Angèle-de-Prémont M, Saint-Paulin M, Notre-Dame-du-Mont-Carmel P	11-03
Saint-Barnabé P, Saint-Sévère P, Saint-Léon-le-Grand P, Sainte-Ursule P, Saint-Justin P, Saint-Joseph-de-Maskinongé P (including the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (including the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-04
Saint-Mathias-sur-Richelieu M, Mont-Saint-Hilaire V, Otterburn-Park V, Saint-Jean-Baptiste P, Rougemont VL, Saint-Michel-de-Rougement P, Sainte-Angèle-de-Monnoir P, Sainte-Marie-de-Monnoir P, Marieville V, Notre-Dame-de-Bonsecours M, Richelieu V	14-01
Iberville V, Saint-Athanase P, Mont-Saint-Grégoire M, Saint-Alexandre M, Sainte-Brigide-d'Iberville M, Saint-Césaire P-V	14-02
Saint-Paul-d'Abbotsford P, L'Ange-Gardien VL, Saint-Ange-Gardien P, Farnham V, Rainville M, Sainte-Sabine P, Notre-Dame-de-Stanbridge P, Saint-Ignace-de-Stanbridge P, Bedford V-CT, Stanbridge CT, Cowansville V, Dunham V, Frelighsburg M, Saint-Armand M, Phillipsburg VL, Stanbridge-Station M	14-03
Sainte-Anne-de-Sabrevois P, Henryville VL-M, Saint-Sébastien P, Noyan M, Saint-Georges-de-Clarenceville M, Venise-en-Québec M, Saint-Pierre-de-Véronne-à-Pike-River M	14-04
Saint-Blaise-sur-Richelieu M, Saint-Valentin P, Saint-Paul-de-l'Île-aux-Noix P, Lacolle VL, Saint-Bernard-de-Lacolle P, Notre-Dame-du-Mont-Carmel P	14-05
Boucherville V, Longueuil V, LeMoyne V, Saint-Lambert V, Saint-Hubert V, Greenfield-Park V, Saint-Bruno-de-Montarville V, Saint-Basile-le-Grand V, Chambly V, Carignan V, Saint-Luc V, L'Acadie M, Saint-Jean-sur-Richelieu V	14-06

Legal status of Québec municipalities

C:	City
CT:	Township
M:	Municipality
CU:	United Township
V:	Town
P:	Parish
VL:	Village
RI:	Indian Reserve
NO:	Unorganized Territory

N.B. The zone descriptions for region 09 are based on the cadastral limits of the townships.

Zoning	Crops insured
1	Hay, oats, barley, wheat and corn silage
2	Honey
3	Grain corn

026813

Gouvernement du Québec

O.C. 1548-96, 18 December 1996Securities Act
(R.S.Q., c. V-1.1)**Securities**
— **Amendments**

Regulation to amend the Regulation respecting securities

WHEREAS under paragraph 1 of section 331 of the Securities Act (R.S.Q., c. V-1.1), the Government may, by regulation, prescribe the form of the documents and certificates provided for in that Act or the regulations as to both content and presentation;

WHEREAS the Commission des valeurs mobilières du Québec, together with the commissions of the other provinces, developed the System for Electronic Document Analysis and Retrieval (SEDAR), for the electronic transmission of documents required under the legislation respecting securities;

WHEREAS to allow the implementation of SEDAR, it is expedient to amend the Regulation respecting securities, made by Order in Council 660-83 dated 30 March 1983;

WHEREAS the implementation of SEDAR presents several advantages for persons subject to the obligation of filing, as well as for the professionals whose services they require, the public and the commissions;

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 urgency of the situation requires it;

WHEREAS under section 18 of that Act, a regulation may come into force within a period shorter than the period provided for by section 17 where authority that made it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reason justifying the absence of prior publication and such coming into force must be published with the regulation;

WHEREAS the urgency owing to the following circumstances justifies the absence of prior publication and such coming into force:

The implementation of SEDAR, a system in whose development the Commission des valeurs mobilières du Québec has participated with the other Canadian commissions, is scheduled for 1 January 1997 and must be coordinated throughout the provinces and territories so that all the persons subject to an obligation of filing may fully benefit from the advantages of SEDAR.

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Deputy Prime Minister and Minister of State for the Economy and 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, s. 331, par. 1)

1. The Regulation respecting securities, made by Order in Council 660-83 dated 30 March 1983 and amended by the Regulations made by Orders in Council 1758-84 dated 8 August 1984, 1263-85 dated 26 June 1985, 697-87 dated 6 May 1987, 977-88 dated 22 June 1988, 1493-89 dated 13 September 1989, 1622-90 dated 21 November 1990, 680-92 dated 6 May 1992, 980-92 dated 30 June 1992, 1145-92 dated 5 August 1992, 226-93 dated 24 February 1993, 1346-93 dated 22 September 1993 and 30-96 dated 10 January 1996, is further amended by inserting the following sections after section 14:

“**14.1** A person who files a document mentioned in Schedule XVIII or a related document shall do so by means of electronic filing using the System for Electronic Document Analysis and Retrieval (SEDAR).

14.2 Where a section under Title II, III or IV provides for the signing of a document, that signature shall be affixed by means of the electronic entry of the signatory's name.

Within 3 days following the electronic filing, the person required to file the document must file with the supplier of the SEDAR service an attestation of authentication bearing a manual signature.”.

2. The Regulation is amended by adding the following Schedule after Schedule XVII:

SCHEDULE XVIII

DOCUMENTS TO BE FILED BY ELECTRONIC FILINGS

Applicable Filing

I Mutual Funds Issuers

A. Securities Offerings

1. Preliminary Simplified Prospectus and Annual Information Form
2. Pro Forma Simplified Prospectus and Annual Information Form
3. Final Simplified Prospectus and Annual Information Form

4. Preliminary Long Form Prospectus
5. Pro Forma Long Form Prospectus
6. Final Long Form Prospectus

B. Continuous Disclosure

1. Annual Financial Statements
2. Interim Financial Statements
3. Annual Report
4. Compliance Reports-Sale and Redemption of Securities
5. Compliance Reports-Commingling of Money
6. Press Release
7. Management Proxy, Circular/Information Circular
8. Change of Auditor Filings
9. Change in Year End Filings

C. Exemption and Other Applications

1. Application Pursuant to a National Instrument or National Policy Regulating Mutual Funds

II Other Issuers (Reporting/Non Reporting)

sA. Securities Offerings

1. Initial Annual Information Form-Prompt Offering Qualification System (“POP System”)
2. Revised Annual Information Form-POP System
3. Renewal Annual Information Form-POP System
4. Preliminary Short Form Prospectus-POP System
5. Final Short Form Prospectus-POP System
6. Supplemented Short Form PREP Prospectus
7. Preliminary Short Form Prospectus-Shelf
8. Final Short Form Prospectus-Shelf
9. Prospectus Supplement-Shelf
10. Preliminary Prospectus-Multijurisdictional Disclosure System (“MJDS”)

11. Final Prospectus-MJDS
12. Prospectus Supplement-MJDS
13. Preliminary Long Form Prospectus
14. Pro Forma Long Form Prospectus
15. Final Long Form Prospectus
16. Supplemented Long Form PREP Prospectus
17. Initial Rights Offering Circular
18. Final Rights Offering Circular
19. Prospectus-Distribution outside Québec
20. Exchange of Securities-Merger or Reorganization

B. Continuous Disclosure

1. Press Release
2. Annual Financial Statements
3. Interim Financial Statements
4. Annual Report
5. Annual Information Form (Non-POP System)
6. Management's Discussion & Analysis
7. Notice of Securityholder's Meeting and Record Date
8. Management Proxy Circular/Information Circular
9. Change of Auditor Filings
10. Film Producer's Compliance Report
11. Future Oriented Financial Information Filings
12. Change in Year End Filings

C. Securities Acquisitions

1. Issuer Bid Circular
2. Notice of Change or Variation
3. Issuer Bid Reports

D. Going Private and Related Party Transactions

1. Going Private Transaction Filings
2. Related Party Transaction Filings

III Third Party Filers

1. Take-over Bid Circular
2. Notice of Change or Variation
3. Directors' Circular
4. Director's or Officer's Circular (Individual)
5. Take-over Bid Reports
6. Securities Acquisition (Early Warning) Press Release and Report
7. Proxy Solicitation Materials".

3. The operating rules for SEDAR are set forth in the standard System for Electronic Document Analysis and Retrieval (SEDAR), attached to this Regulation.

4. This Regulation comes into force on 1 January 1997.

SCHEDULE

SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)

PART 1 DEFINITIONS AND INTERPRETATION

1. Definitions — In this Instrument

“cover page information” means the information that is specified in the SEDAR Filer Manual and that is required to be filed as part of an electronic filing;

“electronic filer” means a person or company referred to in subsection 2.1 (1) that is required to comply with this Instrument;

“electronic filing” means a document that is filed under securities legislation or securities directions in electronic format or the act of filing a document under securities legislation or securities directions in electronic format, as the context indicates;

“electronic format” means the computerized format of a document prepared and transmitted in accordance with the standards, procedures and guidelines contained in the SEDAR Filer Manual;

“equity security” means any security of an issuer that carries a residual right to participate in the earnings of the issuer and, upon the liquidation or winding up of the issuer, in its assets;

“filer profile” means a set of information providing a profile of an electronic filer;

“filing agent” means a person or company that is authorized to make an electronic filing on behalf of an electronic filer;

“filing service subscriber” means an electronic filer or a filing agent that enters into an agreement with the SEDAR filing service contractor to make electronic filings through SEDAR;

“foreign issuer (SEDER)” means an issuer that is incorporated or organized under the laws of a foreign jurisdiction, unless

(a) voting securities carrying more than 50 percent of the votes for the election of directors are held by persons or companies whose last address as shown on the books of the issuer is in Canada and either

i. the majority of the senior officers or directors of the issuer are citizens or residents of Canada, or

ii. assets of the issuer representing more than 50 percent of the total of all assets of the issuer are located in Canada, or

iii. the business of the issuer is administrated principally in Canada; or

(b) the issuer has a class of its equity securities listed and posted for trading on a stock exchange in Canada and does not have any of its equity securities listed and posted for trading on a stock exchange or quoted in a published market in any foreign jurisdiction;

“foreign jurisdiction” means a country other than Canada or a political subdivision of a country other than Canada;

“jurisdiction” means a province or territory of Canada except when used in the term foreign jurisdiction;

“local jurisdiction” means the jurisdiction in which the securities regulatory authority adopting or making this Instrument is situated;

“paper format” means the format of a document printed on paper;

“person or company”, for the purpose of this Instrument in British Columbia, means “person” as defined in section 1 of the Securities Act (British Columbia), and for the purpose of this Instrument in Quebec, means “person” as used in the Securities Act (Quebec);

“phase-in date” means the date specified in Appendix B on and after which an electronic filer in a specified category is required to file specified documents in electronic format through SEDAR;

“regulator” means, for the local jurisdiction, a person referred to opposite the name of the local jurisdiction in Appendix C;

“securities directions” means, for the local jurisdiction, the instruments listed in Appendix D opposite the name of the local jurisdiction;

“securities legislation” means, for the local jurisdiction, the statute and other instruments listed in Appendix E opposite the name of the local jurisdiction;

“securities regulatory authority” means, for the local jurisdiction, the securities commission or similar regulatory authority listed in Appendix F opposite the name of the local jurisdiction;

“SEDAR” means the computer system for the transmission, receipt, acceptance, review and dissemination of documents filed in electronic format known as the System for Electronic Document Analysis and Retrieval;

“SEDAR Filer Manual” means the SEDAR Filer Manual incorporated by reference in this Instrument under section 4.1;

“SEDAR filer software” means the software provided under license to electronic filers and filing agents by the SEDAR filing service contractor;

“SEDAR filing service contractor” means CDS INC. or a successor appointed by the securities regulatory authority to provide services in respect of electronic filings;

“supporting document” means a document required to be filed in support of, or otherwise in connection with, a filing made under securities legislation or securities directions; and

“third party filer” means a person or company required to file a document because of an activity relating to or affecting an issuer or the issuer’s securityholders.

2. Interpretation

(1) In this Instrument, unless the context otherwise requires, “document” includes “information” and “material” as those words are used in securities legislation or securities directions, as applicable.

(2) In this Instrument, a reference to a document that is required or permitted to be filed includes a document that is required or permitted to be deposited or filed with, or delivered, furnished, provided or submitted to, the securities regulatory authority under securities legislation or securities directions, as applicable.

(3) The filing of a document in electronic format with the securities regulatory authority under this Instrument constitutes

(a) if the document is required or permitted to be filed only under this Instrument, the filing of that document under securities legislation or securities directions, as applicable;

(b) if the document is otherwise required or permitted to be filed under securities legislation or securities directions, the filing of that document under securities legislation or securities directions, as applicable; and

(c) if the document is required or permitted to be delivered, furnished, provided or submitted to the securities regulatory authority under securities legislation or securities directions, the delivery of that document.

(4) In this Instrument, a reference to a “SEDAR Form” refers to one of the several SEDAR forms appended to the SEDAR Filer Manual.

(5) Every term that is defined or interpreted in the statute of the local jurisdiction referred to in Appendix E, the definition or interpretation of which is not restricted to a specific portion of the statute, has, if used in this Instrument, the meaning ascribed to it in that statute unless the context otherwise requires.

(6) A provision or reference within a provision of this Instrument that specifically refers by name to a jurisdiction other than the local jurisdiction shall not have any effect in the local jurisdiction.

PART 2 ELECTRONIC FILING REQUIREMENTS

1. Filers Required to Make Electronic Filings

(1) The following persons or companies shall comply with this Instrument:

1. Every issuer, other than a foreign issuer (SEDAR), that is required or otherwise is proposing to file a document under securities legislation or securities directions.

2. Every foreign issuer (SEDAR) that files a notice of election to become an electronic filer in the manner provided in subsection (2), unless it has elected to cease making electronic filings in the manner provided in subsection (4).

3. Every third party filer that makes a filing of a type to which this Instrument applies concerning an issuer that is required to comply with this Instrument.

(2) A foreign issuer (SEDAR) that is required or otherwise is proposing to file a document under securities legislation or securities directions may elect to become subject to this Instrument by filing in paper format on SEDAR Form 5 a notice of election to become an electronic filer.

(3) A foreign issuer (SEDAR) that files a notice of election to become an electronic filer shall comply with this Instrument for at least two years after filing the notice of election.

(4) A foreign issuer (SEDAR) that files a notice of election to become an electronic filer may elect to cease complying with this Instrument at any time after the expiry of the two-year period by filing a notice to this effect in electronic format at least 30 days before making a filing that does not comply with this Instrument.

(5) A person or company that is not required to comply with this Instrument shall not file any document through SEDAR.

2. Documents to be Filed in Electronic Format

(1) An electronic filer that is required or otherwise is proposing to file any of the following documents shall file the documents in electronic format in accordance with this Instrument:

1. A document listed in Appendix A.

2. An amendment or supplement to a document filed in electronic format.

3. A supporting document, written correspondence or other written material relating to a document filed in electronic format.

4. A document required to be filed because it was sent by an issuer to its securityholders.

5. A document required to be filed because it was filed with a governmental agency or a stock exchange located outside the local jurisdiction.

(2) An electronic filer may file an application or request for exemptive relief from, or approval under, securities legislation in electronic format if

(a) the application or request relates to a prospectus filed or to be filed in electronic format; and

(b) the exemptive relief or approval being sought is reasonably required to facilitate a distribution of securities to which the prospectus relates.

3. Documents to be Filed in Paper Format

(1) The following shall not be filed in electronic format:

1. A document that is required or permitted to be filed on a confidential basis under securities legislation or securities directions.

2. A document for which confidential treatment is requested under securities legislation or securities directions or is claimed under applicable freedom of information legislation.

3. An oil and gas report that is prepared and filed as a supporting document, except for any part that is a summary of the report.

4. A document, other than one referred to in paragraphs 1, 2 or 3, that is not required or permitted to be filed in electronic format under section 2.2, unless the securities regulatory authority has approved the filing of the document in electronic format.

(2) If a document that was filed in paper format under paragraph 1 of subsection (1) ceases to remain confidential because the subject matter of the document is generally disclosed, the electronic filer shall file a copy of the document in electronic format within 10 days following general disclosure.

(3) If a confidential treatment request made pursuant to securities legislation in respect of a document filed in paper format under paragraph 2 of subsection (1) is rejected, the electronic filer shall file a copy of the document in electronic format within 10 days following the rejection.

4. Manner of Effecting Electronic Filings — A document that is filed in electronic format shall be transmitted electronically using the SEDAR filer software in the manner required by the SEDAR Filer Manual.

5. Filing Services Subscribers — Before making an electronic filing through SEDAR, the electronic filer or its filing agent shall become a filing service subscriber by furnishing an Application For SEDAR Filing Services and SEDAR Form 1 to the SEDAR filing service contractor and entering into the Filing Service Subscriber's Agreement on SEDAR Form 2.

6. Hours for Transmission of Electronic Filings — Electronic filings may be transmitted through SEDAR to the securities regulatory authority on any business day between the hours of 7:00 a.m. and 11:00 p.m. Eastern Standard Time or Eastern Daylight Savings Time, whichever is in effect in Toronto, Ontario, Canada, and on any other day or at any other time that is provided in the SEDAR Filer Manual or that the securities regulatory authority announces by press release.

7. Date of Filing

(1) A document filed in electronic format is, for purposes of securities legislation or securities directions, filed on the day that the electronic transmission of the document is completed.

(2) Despite subsection (1), a document filed in electronic format is, for purposes of Quebec securities legislation or Quebec securities directions, filed on the day that the document is retrieved in electronic format from SEDAR by the Commission des valeurs mobilières du Québec instead of on the day that the electronic transmission of the document is completed.

(3) Despite subsections (1) and (2), for purposes of a time period in securities legislation or securities directions that begins on or immediately after the date of the filing of a document filed in electronic format, the date of the filing of the document is the day on which the electronic transmission of the document is completed unless it is not completed on a business day by 5:00 p.m. local time in the city where the securities regulatory authority is located, in which case the date of the filing is the next business day.

8. Payment of Filing Fees

(1) The fees payable to the securities regulatory authority for the filing of a document in electronic format shall be paid by an electronic payment authorized at the time the filing is made.

(2) A filing service subscriber shall make the payment referred to in subsection (1) by transmitting instructions through SEDAR in the manner set out in the SEDAR Filer Manual for the purpose of effecting an electronic funds transfer from the filing service subscriber to the securities regulatory authority.

PART 3

ELECTRONIC FILING EXEMPTIONS

1. Temporary Hardship Exemption

(1) If unanticipated technical difficulties prevent the timely preparation and transmission of an electronic filing, an electronic filer may file the document in paper format under cover of SEDAR Form 3 no later than two business days after the day on which the electronic filing was required or permitted.

(2) An electronic filer shall include the following legend in capital letters at the top of the first page of a document filed by it in paper format under this section:

IN ACCORDANCE WITH SECTION 3.1 OF NATIONAL INSTRUMENT 13-101 — SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR), THIS (SPECIFY DOCUMENT) IS BEING FILED IN PAPER FORMAT UNDER A TEMPORARY HARDSHIP EXEMPTION.

(3) The requirements of securities legislation and securities directions relating to paper format filings and the payment of applicable filing fees apply to a filing under subsection (1) except that signatures to the paper format document may be in typed form rather than manual format.

(4) If a paper format document is filed in the manner and within the time prescribed in this section, the specific date by which the document is required to be filed under securities legislation or securities directions is extended to the date on which the filing is made in paper format.

(5) If an electronic filer makes a paper format filing under this section, the electronic filer shall file a copy of the paper format document in electronic format within three business days after the paper format document is filed.

(6) The electronic filer shall include the following statement in capital letters at the top of the first page of the electronic format copy of the document:

THIS DOCUMENT IS A COPY OF THE (SPECIFY DOCUMENT) FILED ON (DATE) UNDER A TEMPORARY HARDSHIP EXEMPTION UNDER SECTION 3.1 OF NATIONAL INSTRUMENT 13-101 — SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR).

2. Continuing Hardship Exemption

(1) An electronic filer may make an application for a continuing hardship exemption if an electronic filing cannot be made without undue burden or expense.

(2) An application for a continuing hardship exemption shall be filed in paper format contemporaneously with the filing of a similar application in another jurisdiction in which the electronic filing is required or proposed to be made and at least 20 days before the earliest date on which the electronic filing is required or proposed to be made, as applicable.

(3) An application for a continuing hardship exemption shall include the following:

1. A list of the jurisdictions, other than the local jurisdiction, in which the application is being made.

2. A list of the documents for which the exemption is being sought and, if applicable, the length of time for which the exemption is being requested.

3. The reason for requesting the exemption from filing the documents in electronic format and, if applicable, the justification for the length of time for which the exemption is being requested.

(4) The regulator or, if authorized to grant an exemption under section 7.1, the securities regulatory authority may grant or deny a continuing hardship exemption and shall notify the electronic filer in writing of a decision to grant or deny the exemption as soon as practicable after making its decision.

(5) If the application for a continuing hardship exemption is denied, the electronic filer shall make any required electronic filing on the required or the proposed filing date, as applicable.

(6) If the application for a continuing hardship exemption is granted, the electronic filer shall file the document for which the continuing hardship exemption is granted in paper format on the required or the proposed filing date, as applicable.

(7) An electronic filer that files a document in paper format under a continuing hardship exemption shall include the following legend in capital letters at the top of the first page of the document:

IN ACCORDANCE WITH SECTION 3.2 OF NATIONAL INSTRUMENT 13-101 — SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR), THIS (SPECIFY DOCUMENT) IS BEING FILED IN PAPER FORMAT UNDER A CONTINUING HARDSHIP EXEMPTION.

(8) If a continuing hardship exemption is granted for a limited period, the exemption may be conditional upon the filing of the electronic format copy of the document that is the subject of the exemption upon the expiration of the period for which the exemption is granted.

3.3 Exemption For Pre-Existing Documents

(1) Despite subsection 2.2(1), any supporting document, written correspondence or other written material relating to a document required to be filed in electronic format may be filed in paper format if the supporting document, written correspondence or other written material was prepared and issued, published or distributed before January 1, 1997.

(2) An electronic filer filing a supporting document, written correspondence or other written material in paper format under subsection (1) shall do so under cover of SEDAR Form 4 no later than two business days after the date of filing the electronic format document to which it relates.

(3) The requirements under securities legislation for paper format filings apply to a filing under subsection (1).

PART 4 PREPARATION AND TRANSMISSION OF ELECTRONIC FILINGS

1. SEDAR Filer Manual

(1) Version 2.0 of the SEDAR Filer Manual: Standards, Procedures and Guidelines for Electronic Filing with the Canadian Securities Administrators dated November 1, 1996 is incorporated by reference in this Instrument.

(2) Despite subsection (1), in British Columbia only the most recent version of the SEDAR Filer Manual: Standards, Procedures and Guidelines for Electronic Filing with the Canadian Securities Administrators, as amended from time to time, is incorporated by reference in this Instrument.

(3) An electronic filing shall be prepared and transmitted in accordance with the standards, procedures and guidelines set forth in the SEDAR Filer Manual.

2. Cover Page Information

(1) An electronic filing shall be accompanied by the cover page information required for the particular electronic filing.

(2) The cover page information shall be filed in the form and manner required by the SEDAR Filer Manual.

3. Signatures

(1) A signature to or within any electronic filing shall be presented in typed form rather than manual form.

(2) An electronic filing that is required to be signed or certified shall be signed by means of an electronic entry of the name of the person or company required to sign or certify the electronic filing that is executed, adopted or authorized by the person or company as a signature.

(3) No prospectus, take-over bid circular, issuer bid circular, director's circular, officers' circular or annual information form for a mutual fund, or amendment or supplement to any of these documents, that contains a certificate signed by a person or company, shall be filed in electronic format unless that person or company has manually signed a certificate of authentication on SEDAR Form 6.

(4) An electronic filer that makes an electronic filing to which subsection (3) applies shall file the manually signed certificate of authentication required under that subsection with the SEDAR filing service contractor at one of its offices listed in the SEDAR Filer Manual within three business days after the electronic filing is made.

(5) A person or company that is required by securities legislation or securities directions to file with a stock exchange a copy of a document filed with the securities regulatory authority in electronic format may file the copy in paper format and a signature to or within that copy may be in typed form.

4. Incorporation by Reference

(1) The following documents shall not be incorporated by reference into an electronic filing:

1. A document filed in paper format in contravention of this Instrument.

2. A document filed in paper format under a temporary hardship exemption for which a required confirming electronic copy has not been filed.

(2) Subject to subsection (3), if an electronic filing incorporates by reference all or part of a document filed previously in paper format, the document or the part incorporated by reference shall be filed in electronic format as a supporting document to the electronic filing.

(3) Subsection (2) does not apply to an electronic filing made by a person or company that has been an electronic filer for less than one year.

5. Maps and Photographs

(1) If a document to be filed in electronic format contains or is supplemented by a map or photograph and

that map or photograph exceeds 8-1/2 inches by 11 inches or 21.5 centimetres by 28 centimetres, the map or the photograph, as applicable, shall be omitted from the electronic filing.

(2) If a map or photograph is omitted from an electronic filing, the electronic filer shall include a reference to the omitted map or photograph in the electronic filing.

(3) An electronic filer shall make a paper format copy of each map or photograph that is omitted from an electronic filing and shall retain that copy for six years after the date of the electronic filing.

(4) Upon request made by the securities regulatory authority within the six year period, an electronic filer shall deliver to the securities regulatory authority a paper format copy of a map or photograph omitted from an electronic filing.

6. Red Ink — An electronic filer may satisfy any requirement that information be presented in red ink in a document to be filed in electronic format by presenting the information in the electronic format version of the document in bold face type and capital letters.

7. Format of Documents and Number of Copies — A requirement in securities legislation or securities directions relating to the format in which a document to be filed must be printed or specifying the number of copies of a document that must be filed does not apply to an electronic filing made in accordance with this Instrument.

8. Production of Electronic Format Documents By the Securities Regulatory Authority

(1) Subject to subsections (2) and (3), a document required or permitted to be issued or delivered by the securities regulatory authority under securities legislation or securities directions in response to or for an electronic filing may be issued or delivered solely in electronic format in accordance with this Instrument.

(2) The securities regulatory authority may satisfy any requirement that a document filed in electronic format be made available for public inspection by making available a printed copy or other output of the electronic filing readable by sight.

(3) The securities regulatory authority may satisfy any requirement to produce or make available an original or certified copy of a document filed in electronic format by providing a printed copy or other output of the electronic filing readable by sight that contains or is

accompanied by a certification by the regulator that the printed copy or output is a copy of the document filed in electronic format.

9. Official Copy of Electronic Format Documents

(1) For purposes of securities legislation, securities directions or any other related purpose, the official copy of a document filed in electronic format by an electronic filer or issued or delivered in electronic format by the securities regulatory authority is the electronic format version stored in SEDAR.

(2) Despite subsection (1), for purposes of Quebec securities legislation or Quebec securities directions, the official copy of a document filed in electronic format by an electronic filer is the electronic format version of the document retrieved from SEDAR by the Commission des valeurs mobilières du Québec instead of the electronic format version stored in SEDAR.

PART 5 FILER PROFILES

1. Electronic Filing of Filer Profile Information

(1) An electronic filer shall file a filer profile in electronic format through SEDAR before making any other electronic filing.

(2) A filer profile shall be in the form required by and contain the information set out in the SEDAR Filer Manual.

(3) An electronic filer shall ensure that the information contained in its filer profile is correct in all material respects and shall file an amended filer profile in electronic format within 10 days following any change in the information contained in its filer profile.

2. Liability for Filer Profile Information — A filer profile is not considered to be incorporated by reference in, or to otherwise form part of, any document that is subject to the civil liability provisions of securities legislation.

PART 6 TRANSITION TO ELECTRONIC FILING

1. Issuers — Despite section 2.1 but subject to section 6.4, an issuer is not subject to this Instrument for a particular document before the phase-in date that is applicable to the category of electronic filer which includes the issuer and to the category of filing which includes the particular document.

2. **Third Party Filers** — Despite section 2.1, a third party filer is not subject to this Instrument, for purposes of filings made concerning a particular issuer, before the last phase-in date for documents filed by that issuer.

3. **Joint Filings Involving Both an Electronic Filer and a Paper Filer** — A document to be filed jointly by an electronic filer and another person or company that is not an electronic filer shall be filed in electronic format in accordance with this Instrument.

4. **Filer Profiles** — An electronic filer that is a reporting issuer on the date that this Instrument becomes effective in whole or in part in the local jurisdiction shall file a filer profile by the later of that date and the date that is 30 days before the electronic filer's phase-in date.

PART 7 EXEMPTION

1. Exemption

(1) The regulator or the securities regulatory authority may grant an exemption to this Instrument, in whole or in part, subject to such conditions or restrictions as may be imposed in the exemption.

(2) Despite subsection (1), in Ontario only the regulator may grant such an exemption.

NATIONAL INSTRUMENT 13-101

SYSTEM FOR ELECTRONIC DOCUMENT
ANALYSIS AND RETRIEVAL (SEDAR)

APPENDIX A

MANDATED ELECTRONIC FILINGS

Applicable Filing	Applicable Jurisdictions*
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I. Mutual Fund Issuers

A. Securities Offerings

1. Preliminary Simplified Prospectus and Annual Information Form
2. Pro Forma Simplified Prospectus and Annual Information Form
3. Final Simplified Prospectus and Annual Information Form
4. Preliminary Long Form Prospectus

Applicable Filing

Applicable Jurisdictions*

5. Pro Forma Long Form Prospectus

6. Final Long Form Prospectus

B. Continuous Disclosure

1. Annual Financial Statements

2. Interim Financial Statements

3. Annual Report

Que

4. Compliance Reports — Sale and Redemption of Securities

5. Compliance Reports — Commingling of Money

6. Press Release

7. Material Change Report

8. Management Proxy
Circular/Information Circular

9. Change of Auditor Filings

10. Change in Year End Filings

C. Exemption and Other Applications

1. Applications Pursuant to A National Instrument or National Policy Regulating Mutual Funds

II. Other Issuers (Reporting/Non-reporting)

A. Securities Offerings

(a) General Filings:

1. Initial Annual Information Form-Prompt Offering Qualification System ("POP System")
2. Revised Annual Information Form-POP System
3. Renewal Annual Information Form-POP System
4. Preliminary Short Form Prospectus-POP System

Applicable Filing	Applicable Jurisdictions*	Applicable Filing	Applicable Jurisdictions*
5. Final Short Form Prospectus-POP System		B. Continuous Disclosure	
6. Supplemented Short Form PREP Prospectus		<i>(a) General Filings:</i>	
7. Preliminary Short Form Prospectus-Shelf		1. Press Release	BC, Alta, Sask, Ont, Que, NS & Nfld
8. Final Short Form Prospectus-Shelf		2. Material Change Report	BC, Alta, Sask, Ont, NS & Nfld
9. Prospectus Supplement-Shelf		3. Annual Financial Statements	
10. Preliminary Prospectus-Multijurisdictional Disclosure System ("MJDS")		4. Interim Financial Statements	
11. Final Prospectus-MJDS		5. Annual Report Que	
12. Prospectus Supplement-MJDS		6. Annual Information Form (Non-POP System)	BC, Ont & Que
13. Preliminary Long Form Prospectus		7. Management's Discussion & Analysis	BC, Ont & Que
14. Pro Forma Long Form Prospectus		8. Annual Filing of a Reporting Issuer (Form 28 — British Columbia, Alberta, Ontario, Nova Scotia and Form 26 — Saskatchewan)	BC, Alta, Sask, Ont & NS
15. Final Long Form Prospectus		9. Notice of Securityholders' Meeting and Record Date	
16. Supplemented Long Form PREP Prospectus		10. Management Proxy Circular/ Information Circular	
17. Initial Rights Offering Circular		11. Report of Finance Company (Form 29 - British Columbia, Alberta, and Ontario, Form 27 — Saskatchewan)	BC, Alta, Sask & Ont
18. Final Rights Offering Circular		12. Change of Auditor Filings	
<i>(b) British Columbia Filings:</i>		13. Film Producer's Compliance Report	
1. Preliminary Prospectus (Local Filing) BC		14. Future Oriented Financial Information Filings	
2. Final Prospectus (Local Filing) BC		15. Change in Year End Filings	
3. Preliminary Exchange Offering BC Prospectus (Local Filing)		<i>(b) Ontario Filings:</i>	
4. Final Exchange Offering Prospectus BC (Local Filing)		1. Labour Sponsored Investment Fund Corporation Quarterly and Annual Share Valuation Report	Ont
5. Rights Offering Circular (Local Filing) BC		2. Junior Natural Resource Issuer Filings	Ont
<i>(c) Québec Filings:</i>			
1. Prospectus — Distribution outside Québec (QC sec.12 Act)	Que		
2. Exchange of Securities — Merger or Reorganization (QC sec.50 Act)	Que		

Applicable Filing **Applicable Jurisdictions***

C. Securities Acquisitions

1. Issuer Bid Circular
2. Notice of Change or Variation
3. Issuer Bid Reports Ont & Que

D. Going Private and Related Party Transactions

1. Going Private Transaction Filings Ont & Que
2. Related Party Transaction Filings Ont & Que

III. Third Party Filers

1. Take-over Bid Circular
2. Notice of Change or Variation
3. Directors' Circular
4. Director's or Officer's Circular (Individual)
5. Take-over Bid Reports Ont & Que
6. Securities Acquisition (Early Warning) Press Release and Report BC, Alta, Sask, Man, Ont, Que, NS & Nfld

7. Proxy Solicitation Materials

* "Applicable Jurisdiction" means a jurisdiction in which the particular filing is specifically required by securities legislation or securities directions. All jurisdictions are applicable unless otherwise indicated.

NATIONAL INSTRUMENT 13-101

SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)

APPENDIX B

PHASE-IN SCHEDULE FOR TRANSITION TO ELECTRONIC FILING¹

Group	Category of Electronic Filer	Category of Filing	Phase-in Date
1.	Mutual Fund Reporting Issuers and POP Reporting Issuers ²	Continuous Disclosure ³	January 1, 1997
2.	Non-POP Reporting Issuers ² (other than Single Jurisdiction Filers ⁴)	Continuous Disclosure ³	February 1, 1997
3.	All Non-Single Jurisdiction Filers ^{4,5}	All Mandated Electronic Filings ⁶	March 1, 1997
4.	Single Jurisdiction Filers ⁴	All Mandated Electronic Filings ⁶	July 1, 1997

Notes:

1. An electronic filer that is a reporting issuer shall file its filer profile by the date that this Instrument becomes effective in the local jurisdiction or the date that is 30 days prior to its phase-in date, whichever is later.

2. A "POP Reporting Issuer" is an issuer that participates in the Prompt Offering Qualification System.

3. "Continuous Disclosure" means any of the documents listed in Appendix A under "Continuous Disclosure" for the particular category of filer and, in the case of POP Reporting Issuers, the Annual Information Form.

4. "Single Jurisdiction Filer" means an issuer that is required to file documents only under the securities legislation and securities directions of a single jurisdiction and any third party filer that is required to file documents in respect of that issuer.

5. Includes reporting issuers, non-reporting issuers and third party filers, other than single jurisdiction filers.

6. In order to maintain consistency during the transition to electronic filing, the requirement to commence making electronic filings on a particular phase-in date does not apply to documents which are being filed in support or otherwise in furtherance of a previous filing made in paper format. By way of example, a final prospectus that is filed on or after the electronic filer's phase-in date in respect of a preliminary prospectus filed in paper format prior to that date, shall be filed in paper format.

NATIONAL INSTRUMENT 13-101

SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)

APPENDIX C

REGULATOR

Local jurisdiction	Regulator
Alberta	Executive Director, as defined under Section 1 of the <i>Securities Act</i> (Alberta).
British Columbia	Executive Director, as defined under section 1 of the <i>Securities Act</i> (British Columbia).
Manitoba	Director, as defined under subsection 4(1) of the <i>Securities Act</i> (Manitoba).
New Brunswick	Administrator of Securities, as defined under section 1 of the <i>Security Frauds Prevention Act</i> (New Brunswick).
Newfoundland	Director of Securities, designated under section 7 of the <i>Securities Act</i> (Newfoundland).
Northwest Territories	Registrar of Securities, as defined under section 1 of the <i>Securities Act</i> (Northwest Territories).
Nova Scotia	Director of Securities, as defined under section 1 of the <i>Securities Act</i> (Nova Scotia).
Ontario	Director, as defined under section 1 of the <i>Securities Act</i> (Ontario).
Prince Edward Island	Registrar of Securities, as defined under section 1 of the <i>Securities Act</i> (Prince Edward Island).
Québec	la Commission des valeurs mobilières du Québec continued under the <i>Securities Act</i> (Québec).
Saskatchewan	Director, as defined under section 1 of the <i>Securities Act</i> (Saskatchewan).
Yukon Territory	Registrar of Securities, as defined under section 1 of the <i>Securities Act</i> (Yukon Territory).

NATIONAL INSTRUMENT 13-101

SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)

APPENDIX D

CANADIAN SECURITIES DIRECTIONS

Local jurisdiction	Instruments
Alberta	The policy statements and the written interpretations issued by the securities regulatory authority.
British Columbia	The policy statements and the written interpretations issued by the securities regulatory authority.
Manitoba	The policy statements and the written interpretations issued by the securities regulatory authority.
New Brunswick	The policy statements and the written interpretations issued by the securities regulatory authority.
Newfoundland	The policy statements and the written interpretations issued by the securities regulatory authority.
Northwest Territories	The policy statements and the written interpretations issued by the securities regulatory authority.
Nova Scotia	The policy statements and the written interpretations issued by the securities regulatory authority.
Ontario	None.
Prince Edward Island	The policy statements and the written interpretations issued by the securities regulatory authority.
Québec	The policy statements and the written interpretations issued by the securities regulatory authority.
Saskatchewan	The policy statements and the written interpretations issued by the securities regulatory authority.
Yukon Territory	The policy statements and the written interpretations issued by the securities regulatory authority.

NATIONAL INSTRUMENT 13-101

SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)

APPENDIX E

CANADIAN SECURITIES LEGISLATION

Local jurisdiction	Statute and other instruments
Alberta	Securities Act and the regulations and rules under that Act and the blanket rulings and orders issued by the securities regulatory authority.
British Columbia	Securities Act and the regulations, rules and forms under that Act and the blanket rulings and orders issued by the securities regulatory authority.
Manitoba	The Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.
New Brunswick	Security Frauds Prevention Act and the regulations under that Act and the orders issued by the securities regulatory authority.
Newfoundland	The Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.
Northwest Territories	Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.
Nova Scotia	Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.
Ontario	Securities Act and the regulations and rules under that Act.
Prince Edward Island	Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.
Québec	Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.

Local jurisdiction**Statute and other instruments**

Saskatchewan	The Securities Act and the regulations and rules under that Act and the blanket rulings and orders issued by the securities regulatory authority.
Yukon Territory	Securities Act and the regulations under that Act and the blanket rulings and orders issued by the securities regulatory authority.

NATIONAL INSTRUMENT 13-101

SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)

APPENDIX F

CANADIAN SECURITIES REGULATORY AUTHORITIES

Local jurisdiction	Securities regulatory authority
Alberta	Alberta Securities Commission
British Columbia	British Columbia Securities Commission
Manitoba	The Manitoba Securities Commission
New Brunswick	Office of the Administrator, New Brunswick
Newfoundland	Securities Commission of Newfoundland
Northwest Territories	Securities Registry, Government of the Northwest Territories
Nova Scotia	Nova Scotia Securities Commission
Ontario	Ontario Securities Commission
Prince Edward Island	Registrar of Securities, Prince Edward Island
Québec	Commission des valeurs mobilières du Québec
Saskatchewan	Saskatchewan Securities Commission
Yukon Territory	Registrar of Securities, Government of the Yukon Territory

Gouvernement du Québec

O.C. 1559-96, 11 December 1996

Hydro-Québec Act
(R.S.Q., c. H-5)

Conditions and rates of wholesale electric transmission service

Hydro-Québec bylaw number 652 establishing the conditions and rates of wholesale electric transmission service

WHEREAS under section 22.0.1 of Hydro-Québec Act (R.S.Q., c. H-5), the rates and conditions upon which power is supplied are fixed by by-law of the Corporation, subject to the approval of the Government;

WHEREAS at its meetings held on 21 November and 5 December 1996, the board of directors of Hydro-Québec made Bylaw number 652 establishing the conditions and rates of wholesale electric transmission service;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be approved without having been published as provided for in section 8 of that Act, where the authority approving it is of the opinion that the urgency of the situation requires it;

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

WHEREAS in the opinion of the Government, the urgency due to the following circumstances justifies the absence of prior publication:

— the new regulatory framework for wholesale electric transmission in the United States will come into force on 1 January 1997;

— potential sales of Hydro-Québec to the United States will be vulnerable to complaints from the competition if the Corporation does not comply with the new regulatory framework by filing with the “Federal Energy Regulatory Commission” an application for authorization to sell electricity at market prices and a bylaw establishing the conditions and rates of wholesale electric transmission service approved by the Government;

— Hydro-Québec will be able to profit by new sales opportunities to the United States as soon as it may avail itself of the conditions of the new American regulatory framework;

— it is expedient for the Government to approve as soon as possible Hydro-Québec bylaw number 652 establishing the conditions and rates of wholesale electric transmission service;

WHEREAS it is expedient to approve the By-law;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Natural Resources:

THAT Hydro-Québec bylaw number 652 establishing the conditions and rates of wholesale electric transmission service, attached to this Order in Council, be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Hydro-Québec bylaw number 652 respecting the conditions and rates for wholesale electric transmission service

Hydro-Québec Act
(R.S.Q., c. H-5, s. 22.0.1)

CHAPTER I CONDITIONS GOVERNING WHOLESALE ELECTRIC TRANSMISSION SERVICE

DIVISION I SCOPE AND DEFINITIONS

1. The provisions of this Bylaw apply to point-to-point transmission service for the sale of electricity for resale to markets outside Québec over Hydro-Québec’s electric transmission system and its interconnections with neighboring systems.

The service agreements and the transactions resulting therefrom are governed by the laws of Québec.

2. Hydro-Québec is subject to the conditions and rates set out in this Bylaw when making Third-Party Sales under contracts executed on or after March 14, 1997.

3. In this Bylaw, the following terms and expressions have the meanings hereinafter described:

Application: a request for Transmission Service submitted by an Eligible Customer;

Completed Application: an Application that contains all of the information required under this Bylaw, accompanied with the required deposit, if any;

Control Area: an electric power system or combination of electric power systems to which a common automatic generation control scheme is applied in order to:

- (1) match, at all times, power generated and/or purchased with load;
- (2) maintain scheduled interchange with other Control Areas, within the limits of Good Utility Practice;
- (3) maintain the frequency of the electric power systems within reasonable limits in accordance with Good Utility Practice;
- (4) provide sufficient generating capacity to maintain operating reserves in accordance with Good Utility Practice;

Curtaiment, Curtail, Curtailed: a reduction in Firm or Non-Firm Transmission Service in response to a transmission capacity shortage as a result of reliability conditions related to the system or an equipment breakage;

Delivering Party: any person supplying capacity and energy to be transmitted by Hydro-Québec at Point(s) of Receipt;

Direct Assignment Facilities: construction of new facilities or modification of existing facilities described in a Service Agreement for the sole benefit of one Transmission Customer;

Dollar: the lawful currency of Canada;

Eligible Customer: any electric utility including Hydro-Québec, any power marketer or any person generating electricity, for sale for resale; the electricity sold or produced may be electricity produced in the United States, Canada or Mexico;

Facilities Study: a technical study conducted under Hydro-Québec's authority to determine the Network Upgrades or Direct Assignment Facilities and the cost and scheduled date of commissioning such Network Upgrades or Direct Assignment Facilities that are required to provide Transmission Service;

Firm Transmission Service: Transmission Service that is reserved and/or scheduled between specified Point(s) of Receipt and Point(s) of Delivery;

Good Utility Practice: the practices, methods and acts engaged in or approved in the electricity industry, which, in the exercise of reasonable judgment in light of the facts known at the time the decision is made, can be expected to accomplish the desired result at a reasonable

cost, taking into consideration commercial requirements and requirements relating to reliability, safety and expedition;

Interruption, Interrupt, Interrupted: a reduction in Non-Firm Transmission Service for economic reasons;

Load Shedding: the systematic reduction of system demand by temporarily decreasing load in response to transmission system or area capacity shortages, system instability or voltage control considerations;

Long-Term Firm Transmission Service: Firm Transmission Service with a term of one year or more;

Native Load Customers: the wholesale and retail power customers of Hydro-Québec on whose behalf Hydro-Québec undertakes to construct and operate Hydro-Québec's system to meet the needs of such customers on a reliable basis;

Network Upgrades: construction of new facilities or modification of existing facilities described in a Service Agreement that are integrated with the system for the benefit of all users;

Non-Firm Transmission Service: Transmission Service that is reserved and/or scheduled between specified Points of Receipt and Points of Delivery, according to available transmission capability, for a duration of between one hour and one month subject to Curtailment or Interruption;

OASIS (Open Access Same-Time Information System): the information system in effect in North America and used by Hydro-Québec to indicate available transmission capability or by the Transmission Customer to submit an Application for Transmission Service;

Parties: Hydro-Québec and the Transmission Customer;

Point(s) of Delivery: point(s) on the Transmission System specified in a Service Agreement where capacity and energy transmitted by Hydro-Québec are made available to the Receiving Party;

Point(s) of Receipt: point(s) on the Transmission System specified in a Service Agreement where capacity and energy are made available to Hydro-Québec by the Delivering Party;

Receiving Party: any person receiving the capacity and energy transmitted by Hydro-Québec to Point(s) of Delivery;

Regional Transmission Group: a voluntary organization of Transmission Service owners, Transmission Service users or other persons who coordinate Transmission Service planning, expansion, operation and use on a regional or interregional basis;

Reserved Capacity: the maximum amount of capacity and energy that Hydro-Québec agrees to transmit for the Transmission Customer between the Point(s) of Receipt and the Point(s) of Delivery; Reserved Capacity is expressed in whole megawatts based on a 60-minute interval commencing on the clock hour;

Secondary Point(s) of Receipt and Delivery: Point(s) of Receipt and Delivery other than those referred to in a Service Agreement;

Service Agreement: the initial agreement, including any amendments and supplements thereto, entered into by the Transmission Customer and Hydro-Québec for Transmission Service provided pursuant to this Bylaw;

Service Commencement Date: the date Hydro-Québec begins to provide Transmission Service pursuant to the terms of a duly executed Service Agreement;

Short-Term Firm Transmission Service: Firm Transmission Service with a term greater than or equal to one day and less than one year;

System Impact Study: an assessment made under Hydro-Québec's authority of the adequacy of the Transmission System to accommodate an Application for Firm Transmission Service and to determine whether any additional costs are required to be incurred in order to provide such service;

Third-Party Sale: any sale of electricity by Hydro-Québec for resale to markets outside Québec;

Transmission Customer: any Eligible Customer or the representative of an Eligible Customer that executes a Service Agreement with Hydro-Québec;

Transmission Service: electric transmission service provided on either a firm or non-firm basis from Point(s) of Receipt to Point(s) of Delivery;

Transmission System: the facilities owned, controlled or operated by Hydro-Québec that are used to provide Transmission Service.

DIVISION II ANCILLARY SERVICES

4. The services that are necessary to ensure the transmission of capacity and energy from resources to loads

while maintaining reliable operation of the Transmission System and other interconnected transmission systems in accordance with Good Utility Practice are:

- (1) scheduling, system control and dispatch service;
- (2) reactive supply and voltage control from generation sources service;
- (3) regulation and frequency response service;
- (4) energy imbalance correction service;
- (5) operating reserve - spinning reserve service;
- (6) operating reserve - supplemental reserve service.

5. The Transmission Customer must list in its Application the ancillary services that it undertakes to purchase from Hydro-Québec.

6. In the event the Transmission Customer makes use of Hydro-Québec's ancillary services without having purchased them, it must pay the equivalent of 150 % of the applicable rates provided in Sections 187 to 189.

§1. Services provided

7. Hydro-Québec provides to all Transmission Customers and the latter are required to acquire:

- (1) scheduling, system control and dispatch service;
- (2) reactive supply and voltage control from generation sources service;
- (3) operating reserve - spinning reserve service.

8. Hydro-Québec provides to all Transmission Customers serving load within Hydro-Québec's Control Area and the latter are required to acquire regulation and frequency response service.

§2. Services offered

9. Hydro-Québec offers to all Transmission Customers operating reserve - supplemental reserve service.

10. Hydro-Québec offers to all Transmission Customers serving load within Hydro-Québec's Control Area energy imbalance correction service.

11. The Transmission Customer may not decline the offer of ancillary services referred to in Sections 9 and 10 unless it has acquired them from another source.

DIVISION III RECIPROCITY

12. The Transmission Customer is obligated to provide Hydro-Québec with a Transmission Service comparable to the one it receives, on similar terms, over all facilities used for the transmission of electricity.

Such facilities must be owned, controlled or operated by the Transmission Customer or the Transmission Customer's affiliates.

13. A Transmission Customer that is a member of a power pool or Regional Transmission Group is obligated to provide all members of such power pool or Regional Transmission Group with a Transmission Service comparable to the one it receives, on similar terms, over all facilities used for the transmission of electricity.

Such facilities must be owned, controlled or operated by the Transmission Customer that is a member of a power pool or Regional Transmission Group or by the Transmission Customer's affiliates.

14. This service reciprocity requirement also applies to any Eligible Customer that owns, controls or operates transmission facilities and uses an intermediary to request Transmission Service in accordance with the provisions of this Bylaw.

15. If the Transmission Customer does not own, control or operate transmission facilities, it must include in its Application a sworn statement of a duly authorized representative attesting that the purpose of its Application is not to assist an Eligible Customer to avoid the service reciprocity requirement contemplated by this section.

16. The Transmission Customer must also demonstrate, upon submitting its application, that the owners or lessees of the transmission systems that will wheel the capacity and energy of Delivering Parties and Receiving Parties undertake to provide Transmission Service comparable to Hydro-Québec's, on similar terms, over facilities used in their respective transmission systems.

DIVISION IV BILLING AND PAYMENT

17. After the first day of each month, Hydro-Québec bills the Transmission Customer for the charges for the services provided during the preceding month.

18. The invoice must be paid by the Transmission Customer within 20 days of receiving it.

19. Payment of the invoice must be made in Dollars in immediately available funds payable to Hydro-Québec, or by wire transfer to a bank named by Hydro-Québec.

20. Regardless of the method of transmission of payment, the invoice is considered as having been paid on the date payment is received by Hydro-Québec.

21. Interest on any unpaid amounts, including amounts placed in escrow, is at a rate two percentage points higher than the prime commercial rate per annum as then in effect and announced from time to time by the Bank of Montreal at its principal office in Montréal, Québec.

22. Interest on delinquent amounts is calculated from the due date indicated on the invoice.

23. In the event the Transmission Customer fails to pay the invoice at the due date and such failure to make payment is not corrected within 30 days of receipt of a notice to that effect, Hydro-Québec may suspend service.

DIVISION V ACCOUNTING

24. Hydro-Québec records the following amounts in separate accounts:

(1) the revenues it receives from Transmission Service when making Third-Party Sales;

(2) costs of expenditures it makes to perform System Impact Studies or Facilities Studies to determine if it must carry out Network Upgrades or Direct Assignment Facilities in order to make Third-Party Sales;

(3) the revenues it receives for System Impact Studies or Facilities Studies. Division VI - Liability

25. Neither Hydro-Québec nor the Transmission Customer may be held liable for failure to perform any obligation under this Bylaw due to fortuitous events, labour disturbances, wars, insurrections, riots, fires, storms or floods, earthquakes, explosions, breakages or accidents to machinery or equipment, Curtailments, Interruptions, orders, statutory or regulatory provisions or restrictions imposed by a military government or by a lawfully established civilian government, or any other cause beyond their control.

Notwithstanding the first paragraph, Hydro-Québec or the Transmission Customer must take all necessary steps to perform such obligation.

26. In no event may Hydro-Québec be held contractually or extra-contractually liable for damage to property resulting from the obligations contemplated by this Bylaw or the Service Agreement.

DIVISION VII **CREDITWORTHINESS**

27. For the purpose of determining the financial ability of the Transmission Customer to meet its obligations, Hydro-Québec may make credit inquiries in accordance with customary commercial practices.

28. Hydro-Québec may require the Transmission Customer to provide and maintain in effect during the term of the Service Agreement an unconditional and irrevocable letter of credit as security for the performance of the obligations under this Bylaw or the Service Agreement or any alternative form of security proposed by the Transmission Customer and accepted by Hydro-Québec.

DIVISION VIII **DISPUTE RESOLUTION**

§1. Internal procedures

29. Subject to Section 31, any dispute between a Transmission Customer and Hydro-Québec involving the Transmission Service is referred to a representative designated by Hydro-Québec and a representative designated by the Transmission Customer.

30. In the event the designated representatives are unable to resolve the dispute within 30 days of their designation, such dispute is submitted to the external arbitration procedure contemplated by Subdivision 2 hereof unless the Parties agree upon another procedure.

31. Where the dispute concerns billing, Hydro-Québec continues to provide the services contemplated by the Service Agreement if the Transmission Customer satisfies the following conditions:

(1) the Transmission Customer continues to make all payments not in dispute;

(2) the Transmission Customer deposits the disputed amount into an escrow account pending resolution of the dispute.

If the Transmission Customer fails to meet these requirements, Hydro-Québec may give notice to the Transmission Customer of its intention to suspend service upon the expiry of a 30-day period following such notice.

§2. External arbitration

32. Any external arbitration is conducted under the authority of an arbitrator appointed by the Parties.

33. If the Parties fail to agree upon the arbitrator within 10 days of the referral of the dispute to arbitration, each Party will choose one arbitrator to sit on a three-member arbitration panel.

The two arbitrators so appointed must, within 20 days, select a third arbitrator as presiding arbitrator.

34. The arbitrators must be knowledgeable in electric utility matters, including wholesale electric transmission issues, and may not have any direct or indirect interest in any business likely to create a conflict between their personal interests and the duties relating to their office.

35. The arbitration is governed by the provisions of Book VII of the Code of Civil Procedure of Québec (R.S.Q., c. C-25) *mutatis mutandis* and is held in Montréal, Québec.

36. Unless otherwise agreed, the arbitrators must render their arbitration award within 90 days of the appointment of the presiding arbitrator.

37. The arbitrators have jurisdiction to interpret and apply the provisions of this Bylaw and of any Service Agreement entered into pursuant to this Bylaw.

38. Each Party is responsible for its own costs and either one half of the fees of the arbitrator or the fees of the arbitrator appointed by it and one half of the fees of the third arbitrator.

DIVISION IX **FIRM TRANSMISSION SERVICE**

§1. Reservation priority

39. For purposes of determining whether capability on Hydro-Québec's Transmission System is adequate to accommodate an Application for Firm Transmission Service, all Completed Applications for such service received by Hydro-Québec before May 14, 1997 are deemed to have been filed simultaneously.

A lottery system conducted by a third party designated by Hydro-Québec is used to assign reservation priorities for such Applications.

All other Completed Applications for Firm Transmission Service received after May 14, 1997 are assigned a reservation priority pursuant to this subdivision.

40. Long-Term Firm Transmission Service has priority over Non-Firm Transmission Service.

41. Long-Term Firm Transmission Service is available in the chronological sequence in which each Transmission Customer reserves service.

42. Upon the expiry, extension or renewal of the Service Agreement, a Transmission Customer taking Long-Term Firm Transmission Service has a reservation priority on condition that such Transmission Customer agrees to pay the rate then applicable and that the duration of the Service Agreement is at least equal to a competing Application from an Eligible Customer.

Such reservation priority is retained upon the expiry of any Service Agreement for Long-Term Firm Transmission Service.

43. Reservations for Short-Term Firm Transmission Service are assigned based upon the duration of the service applied for. If the Transmission System becomes oversubscribed, Applications for longer term service preempt Applications for shorter term service up to the following deadlines:

(1) one day before the commencement of daily service;

(2) one week before the commencement of weekly service;

(3) one month before the commencement of monthly service.

44. Prior to the expiry of the deadlines contemplated by Section 43, if available transmission capability is insufficient to satisfy all Applications, an Eligible Customer with a reservation for shorter term service has a pre-emptive right, before losing its reservation priority, to match an Application by an Eligible Customer that has reserved longer term service.

45. Upon the expiry of the deadlines contemplated by Section 43, reservation priorities may no longer be modified.

§2. Service Agreement

46. Hydro-Québec tenders a standard form Service Agreement provided in Attachment I to an Eligible Customer that submits a Completed Application for Firm Transmission Service.

§3. Network Upgrades, Direct Assignment Facilities or redispatch of resources

47. Hydro-Québec carries out Network Upgrades or Direct Assignment Facilities if Hydro-Québec determines that it is not capable of providing Firm Transmission Service without degrading or impairing the reliability of service to Native Load Customers and other Transmission Customers taking Firm Transmission Service or interfering with its ability to meet prior firm contractual commitments to others.

48. The Transmission Customer must pay Hydro-Québec for the cost of the work referred to in Section 47.

49. When Hydro-Québec can more economically relieve any system constraint by redispatching resources, Hydro-Québec must do so provided the Eligible Customer agrees to pay for such redispatch.

50. Any redispatch of resources, Network Upgrade or Direct Assignment Facilities costs billed to the Transmission Customer are specified in the Service Agreement prior to the commencement of service.

§4. Curtailment of service

51. Subject to the priority of Firm Transmission Service over Non-Firm Transmission Service, any Curtailment on the Transmission System or a portion thereof that is required to maintain the reliability of such system must be made, on a non-discriminatory basis, among the various Transmission Customers where Curtailments effectively relieve the constraints on the system.

52. If multiple Transmission Customers must be subject to Curtailments, Curtailments are allocated, where possible, in the following order:

(1) proportional Curtailments among Transmission Customers taking Firm Transmission Service, including Third-Party Sales, which do not result in Load Shedding with respect to Native Load Customers;

(2) proportional Curtailments among Native Load Customers and Transmission Customers taking Firm Transmission Service which result in Load Shedding with respect to Native Load Customers.

Such Curtailments are made in accordance with Good Utility Practice.

53. When Hydro-Québec determines that an electrical emergency exists on its Transmission System and implements emergency procedures to Curtail Firm Trans-

mission Service, the Transmission Customer must immediately make the Curtailments required by Hydro-Québec.

54. In the event of an emergency or any other unforeseen condition that impairs or degrades the reliability of the Transmission System and where Hydro-Québec cannot act in accordance with Section 53, Hydro-Québec may, in its sole discretion, Curtail Firm Transmission Service, in whole or in part, and notifies, where possible, all affected Transmission Customers of the Curtailments it intends to make.

§5. Reserved Capacity at Point(s) of Receipt and Point(s) of Delivery

55. Hydro-Québec provides Firm Transmission Service from Point(s) of Receipt to Point(s) of Delivery.

56. Each Point of Receipt or Point of Delivery at which firm transmission capacity is reserved by the Transmission Customer must be set forth in the Service Agreement along with a corresponding capacity reservation associated with each Point of Receipt or Point of Delivery.

57. The Transmission Customer may purchase Transmission Service to make sales of capacity and energy from multiple generating units that are on the Transmission System.

In such case, the resources are designated as multiple Points of Receipt, unless the multiple generating units are at the same generating plant, in which case they are treated as a single Point of Receipt.

58. The Transmission Customer taking Firm Transmission Service may:

(1) change its Points of Receipt and Points of Delivery to obtain Transmission Service on a non-firm basis pursuant to Section 164;

(2) request a modification of the Points of Receipt or the Points of Delivery on a firm basis pursuant to Sections 165 and 166.

59. Reserved Capacity is billed in accordance with Chapter II.

60. The Transmission Customer may not exceed its firm Reserved Capacity at each Point of Receipt and at each Point of Delivery.

61. Any Transmission Customer, including Hydro-Québec with respect to its Third-Party Sales, that exceeds its firm Reserved Capacity at any Point of Receipt

or Point of Delivery, must pay the equivalent of 150 % of the rates contemplated by Subsection 1 of Section 183 for capacity in excess of the firm Reserved Capacity.

§6. Scheduling of service

62. Every Transmission Customer taking Firm Transmission Service must submit its schedule to Hydro-Québec no later than 10 a.m. the day prior to the Service Commencement Date.

Schedules submitted after the above-mentioned time are accommodated, if practicable.

63. The Transmission Customer must submit an hour-to-hour schedule of the capacity and energy to be transmitted in units of 1,000 kW/hour.

64. Transmission Customers within Hydro-Québec's service area with multiple Applications for Transmission Service at a Point of Receipt, each of which is under 1,000 kW/hour, may consolidate their Applications at a common Point of Receipt into units of 1,000 kW/hour for scheduling and billing purposes.

65. Scheduling changes are authorized up to 30 minutes before the start of the next clock hour provided that the Delivering Party, the Receiving Party and Hydro-Québec agree upon such changes.

66. Hydro-Québec provides to the Delivering Party's system operator an hour-to-hour schedule equivalent to that provided by the Receiving Party, taking losses into account, and delivers the capacity and energy agreed upon in such schedule.

67. Should the Transmission Customer, the Delivering Party or the Receiving Party revise or terminate its schedule, it must immediately notify Hydro-Québec and Hydro-Québec may adjust the schedule accordingly for capacity and energy to be received and to be delivered.

DIVISION X
NON-FIRM TRANSMISSION SERVICE

§1. Reservation priority

68. Hydro-Québec offers Non-Firm Transmission Service from transmission capability in excess of that needed to ensure reliable service to Native Load Customers and other Transmission Customers taking Firm Transmission Service.

69. Reservation priority is assigned based on the duration of the Transmission Service requested having regard for the following principles:

(1) priority is assigned to reservations for a longer duration of service;

(2) Non-Firm Transmission Service over Secondary Point(s) of Receipt and Secondary Point(s) of Delivery has the lowest priority;

(3) in the event the Transmission System is constrained, competing Applications of equal duration are prioritized based on the highest price offered by Eligible Customers.

Before losing its reservation priority, an Eligible Customer that has already reserved shorter term service has a pre-emptive right to match an Application for longer term service.

70. Subject to Section 118, a Transmission Customer taking Non-Firm Transmission Service is entitled to reserve sequential terms of service without having to wait for the initial term to expire before requesting another term so that the total duration for which the reservation applies is greater than one month.

§2. Service Agreement

71. Hydro-Québec tenders a standard form Service Agreement provided in Attachment II to an Eligible Customer that submits a Completed Application for Non-Firm Transmission Service.

§3. Reserved Capacity

72. Non-Firm Transmission Service includes transmission of energy on an hourly basis and transmission of scheduled short-term capacity and energy on a daily, weekly or monthly basis, but not exceeding one month's reservation for any one Application.

73. Any Transmission Customer, including Hydro-Québec with respect to its Third-Party Sales, that exceeds its non-firm Reserved Capacity at any Point of Receipt or Point of Delivery, must pay the equivalent of 150 % of the rates contemplated by Subsection 2 of section 183 for capacity in excess of the non-firm Reserved Capacity.

74. Hydro-Québec has no obligation to plan its Transmission System in order to have sufficient capacity for Non-Firm Transmission Service.

75. Non-Firm Transmission Service is subject to availability of the Transmission System and to Curtailment or Interruption.

§4. Scheduling of service

76. The provisions of Sections 62 to 67 apply to the scheduling of Non-Firm Transmission Service.

§5. Curtailment or Interruption of service

77. Subject to the priority of Firm Transmission Service over Non-Firm Transmission Service, any Curtailment or Interruption on the Transmission System or a portion thereof that is required to maintain the reliability of such system must be made, on a non-discriminatory basis, among the various Transmission Customers where Curtailments or Interruptions effectively relieve the constraints on the system.

78. In the event of an emergency or any other unforeseen condition that impairs or degrades the reliability of the Transmission System, Hydro-Québec may, in its sole discretion, Curtail Non-Firm Transmission Service, in whole or in part, and notifies, where possible, all affected Transmission Customers of the Curtailments it intends to make.

79. Hydro-Québec may, in its sole discretion, Interrupt, in whole or in part, Non-Firm Transmission Service in order to accommodate:

(1) an Application for Firm Transmission Service;

(2) an Application for Non-Firm Transmission Service of greater duration;

(3) an Application for Non-Firm Transmission Service of equal duration with a higher price.

80. Hydro-Québec Curtails or Interrupts Non-Firm Transmission Service to the Transmission Customer when deliveries for transmission are Curtailed or Interrupted at Point(s) of Receipt.

81. If multiple Transmission Customers must be subject to Curtailments or Interruptions, Curtailments or Interruptions are made first, where possible, to transactions of the shortest duration; transactions of equal duration are prioritized based on the highest price offered by Eligible Customers.

Notwithstanding the first paragraph, Non-Firm Transmission Service over Secondary Point(s) of Receipt and Secondary Point(s) of Delivery is Interrupted first.

Such Curtailments or Interruptions are made in accordance with Good Utility Practice and in particular so as to avoid spilling water at hydroelectric power plants.

Where possible, Hydro-Québec notifies all affected Transmission Customers of the Curtailments or Interruptions it intends to make.

DIVISION XI DETERMINATION OF AVAILABLE TRANSMISSION CAPABILITY

82. A description of Hydro-Québec's methodology for assessing available transmission capability posted on OASIS is contained in Attachment III.

83. In the event such an assessment indicates that sufficient transmission capability does not exist to accommodate an Application, Hydro-Québec performs a System Impact Study.

DIVISION XII NETWORK UPGRADES OR DIRECT ASSIGNMENT FACILITIES

84. Hydro-Québec carries out Network Upgrades or Direct Assignment Facilities to provide the Firm Transmission Service applied for if Hydro-Québec determines that it cannot accommodate a Completed Application for Firm Transmission Service because of insufficient capability on its Transmission System.

This obligation applies only to Network Upgrades or Direct Assignment Facilities that Hydro-Québec can legally carry out.

85. The Transmission Customer must pay Hydro-Québec for the cost of the work referred to in Section 84.

86. Hydro-Québec conforms to Good Utility Practice in determining the need for, the design of, and the carrying out of Network Upgrades and Direct Assignment Facilities.

87. Whenever Hydro-Québec determines the need to carry out Network Upgrades or Direct Assignment Facilities, it may defer providing Transmission Service until commissioning Network Upgrades or Direct Assignment Facilities.

DIVISION XIII REAL POWER LOSSES

88. Hydro-Québec is not obligated to provide the real power losses that are associated with all transmission service.

89. The Transmission Customer must replace the losses associated with the Transmission Services as calculated by Hydro-Québec.

90. The factor applicable to the real power loss corresponds to a rate of 7 % of the maximum hourly flow, as measured at the Point(s) of Receipt.

Hydro-Québec may replace this rate by specific rates, which may vary for different transmission paths and different time periods. The new rates are posted on OASIS.

DIVISION XIV OBLIGATIONS OF THE TRANSMISSION CUSTOMER

91. Transmission Service is provided by Hydro-Québec if the following conditions are satisfied by the Transmission Customer:

(1) the Transmission Customer has made a Completed Application in accordance with Section 71;

(2) the Transmission Customer meets the creditworthiness criteria set forth in Sections 27 and 28;

(3) the Transmission Customer has arrangements in place prior to the commencement of service for the use of any other transmission service necessary to effect the delivery to Hydro-Québec;

(4) the Transmission Customer agrees to pay for any Network Upgrades or Direct Assignment Facilities carried out to respond to its Application, whether or not the Transmission Customer takes Transmission Service for the full term of its reservation;

(5) The Transmission Customer has executed a Service Agreement.

DIVISION XV ARRANGEMENTS WITH OTHER TRANSMISSION SYSTEMS

92. Any service scheduling arrangements that may be required by other transmission systems continue to be the responsibility of the Transmission Customer requesting Transmission Service.

93. Unless waived by Hydro-Québec, the Transmission Customer must identify to Hydro-Québec the other transmission systems previously authorized by the Transmission Customer on behalf of the Delivering Party and the Receiving Party to schedule the capacity and energy to be transmitted by Hydro-Québec.

94. Hydro-Québec undertakes to assist the Transmission Customer, to the extent practicable, in negotiating arrangements with other transmission systems, in

particular by providing the Transmission Customer with information or data required by such other systems pursuant to Good Utility Practice.

DIVISION XVI **ARRANGING FIRM TRANSMISSION SERVICE**

§1. Application

95. Any Application for Long-Term Firm Transmission Service must be made in writing to Hydro-Québec at least 60 days prior to the first day of the month in which service is to commence and, where possible, Hydro-Québec considers Applications submitted at shorter notice.

96. Applications for Short-Term Firm Transmission Service are subject to an expedited procedure determined by the Parties within the time indicated in Section 109 and must include the information required on OASIS.

97. Prior to implementation of OASIS at Hydro-Québec, a Completed Application may be transmitted by fax or by telephone over Hydro-Québec's time-recorded telephone line. Each of these methods provides a time-stamped record for establishing the priority of the Application.

§2. Completed Application

98. A Completed Application contains all of the information necessary for arranging Firm Transmission Service including:

- (1) the identity, address, telephone number and fax number of the entity requesting service;
- (2) a statement that the entity requesting service is or will be an Eligible Customer at the Service Commencement Date;
- (3) the location of the Point(s) of Receipt and the Point(s) of Delivery and the identities of the Delivering Parties and the Receiving Parties;
- (4) the location of the generating facility(ies) supplying the capacity and energy and the location of the load ultimately served by the capacity and energy transmitted; Hydro-Québec agrees to treat this information as confidential, except to the extent that disclosure of this information is required by this Bylaw, any other statutory or regulatory provision or judicial order, or for system reliability purposes pursuant to Good Utility Practice or Regional Transmission Group transmission information sharing agreements;

(5) a description of the supply characteristics of the capacity and energy to be delivered;

(6) an estimate of the capacity and energy to be delivered to the Receiving Party;

(7) the Service Commencement Date and the duration of service;

(8) the transmission capacity required for each Point of Receipt and each Point of Delivery on Hydro-Québec's Transmission System; Eligible Customers may combine their Applications in order to satisfy the minimum transmission capacity requirement.

§3. Deposit

99. Any Completed Application for Firm Transmission Service must include a deposit of either one month's rate for the Reserved Capacity or the sum of the applicable rates for the Reserved Capacity for Applications for service of a duration of less than one month.

100. The deposit required for Network Upgrades or Direct Assignment Facilities is made in accordance with Section 140.

101. Hydro-Québec refunds the deposit, with interest, less reasonable costs incurred, in the following cases:

- (1) the Application is rejected because it does not meet the conditions set forth in this Bylaw;
- (2) the Application was submitted by a losing bidder in connection with a request for proposals;
- (3) Hydro-Québec is unable to carry out or complete Network Upgrades or Direct Assignment Facilities needed to meet a Transmission Customer's Application for service;
- (4) the Application is withdrawn or terminated.

102. Hydro-Québec provides to the Eligible Customer a complete description of all the costs deducted from the refunded deposit.

103. The deposit is returned to the Transmission Customer, with interest, upon expiration of the Service Agreement.

104. Applicable interest is the prime commercial rate per annum as then in effect and announced from time to time by the Bank of Montreal, at its principal office in Montréal, Québec, and is calculated from the day the deposit is credited to Hydro-Québec's account.

§4. Deficient Application

105. If an Application fails to meet the requirements of this Bylaw, Hydro-Québec notifies the entity requesting service within 15 days of receipt of the Application and specifies the deficiencies.

106. Hydro-Québec assists an Eligible Customer, through informal communications, to remedy deficiencies in its Application.

107. If despite this assistance, the Application remains deficient, Hydro-Québec returns it to the applicant.

108. Upon receipt of a new or revised Application that complies with the requirements of this Bylaw, Hydro-Québec assigns a new reservation priority to the Eligible Customer, which reservation priority is determined according to the date of receipt of such Application.

§5. Response to a Completed Application

109. Following receipt of a Completed Application for Firm Transmission Service, Hydro-Québec makes a determination of available transmission capability and notifies the Eligible Customer, not later than 30 days after the date of receipt of such Application, and informs the Eligible Customer whether or not it is necessary to perform a System Impact Study.

DIVISION XVII EXECUTION OF SERVICE AGREEMENT

110. Where a System Impact Study is required, Sections 121 to 134 govern the execution of a Service Agreement.

111. In the event a System Impact Study is not required, the Eligible Customer must execute and return the Service Agreement within 15 days following the date of its tender by Hydro-Québec, failing which the Application is deemed withdrawn or terminated.

This section does not limit the right of an Eligible Customer to submit another Application.

DIVISION XVIII EXTENSIONS FOR COMMENCEMENT OF SERVICE

112. The Transmission Customer may obtain up to five one-year extensions for the commencement of service by paying a non-refundable annual reservation fee, for each year or fraction thereof, equal to one month's rate for Firm Transmission Service.

113. If during any extension of the Service Commencement Date an Eligible Customer submits a Completed Application for Firm Transmission Service, and such Application can be satisfied only by releasing all or part of the Reserved Capacity, the original Reserved Capacity is released unless the Transmission Customer agrees to pay, within 30 days following receipt of a notice by Hydro-Québec, the rate of Firm Transmission Service for its Reserved Capacity as of the Service Commencement Date indicated in the Eligible Customer's Application.

In the event the Transmission Customer decides to release the Reserved Capacity, the reservation fee is forfeited.

DIVISION XIX NON-FIRM TRANSMISSION SERVICE

§1. Application

114. Eligible Customers requesting Non-Firm Transmission Service must submit a Completed Application to Hydro-Québec.

115. Applications for Non-Firm Transmission Service must contain the information required on OASIS.

116. Prior to implementation of OASIS at Hydro-Québec, a Completed Application may be submitted by fax or by telephone over Hydro-Québec's time-recorded telephone line. Each of these methods provides a time-stamped record for establishing the priority of the Application.

§2. Completed Application

117. A Completed Application contains all of the information necessary for arranging Non-Firm Transmission Service including:

(1) the identity, address, telephone number and fax number of the entity requesting service;

(2) a statement that the entity requesting service is or will be an Eligible Customer at the Service Commencement Date;

(3) the location of the Point(s) of Receipt and the Point(s) of Delivery and the identities of the Delivering Parties and the Receiving Parties;

(4) the maximum amount of capacity requested at each Point of Receipt and Point of Delivery;

(5) the proposed dates and hours for initiating and terminating Transmission Service.

Hydro-Québec may also ask the Eligible Customer to provide the location of the facilities supplying the electricity to be transmitted and the location of the ultimate load. Hydro-Québec agrees to treat this information as confidential, except to the extent that disclosure of this information is required by this Bylaw, any other statutory or regulatory provision or judicial order, or for system reliability purposes pursuant to Good Utility Practice or Regional Transmission Group transmission information sharing agreements.

§3. *Reservation of Non-Firm Transmission Service*

118. Reservations for Non-Firm Transmission Service must be submitted, based on their duration, as follows:

- (1) for monthly service no earlier than 60 days before the commencement of service;
- (2) for weekly service no earlier than 14 days before the commencement of service;
- (3) for daily service no earlier than 2 days before the commencement of service;
- (4) for hourly service no earlier than 8 a.m. the day before the commencement of service.

Applications received later than 10 a.m. the day before the Service Commencement Date are accommodated to the extent practicable.

§4. *Determination of available transmission capability*

119. Following receipt of an Application, Hydro-Québec makes a determination of available transmission capability on a non-discriminatory basis.

120. Such determination is made, based on the duration of service requested, as follows:

- (1) within 30 minutes after receipt of an Application for hourly or daily service;
- (2) within 4 hours after receipt of an Application for weekly service;
- (3) within 2 days after receipt of an Application for monthly service.

DIVISION XX

ADDITIONAL STUDIES FOR FIRM TRANSMISSION SERVICE APPLICATIONS

§1. *System Impact Study*

121. Hydro-Québec determines whether a System Impact Study is needed and so informs the Eligible Customer.

122. In the event Hydro-Québec determines that a System Impact Study is necessary, it tenders, within 30 days following the date of receipt of a Completed Application, a System Impact Study agreement pursuant to which the Eligible Customer agrees to pay Hydro-Québec for the cost of performing the System Impact Study.

123. In the event an Eligible Customer fails to execute and return the Service Agreement within 15 days following the date of its tender by Hydro-Québec, the Application is deemed withdrawn or terminated.

124. The System Impact Study agreement specifies the maximum applicable costs, based on Hydro-Québec's estimate of the actual cost and time for completion of the System Impact Study. The costs may not exceed the actual cost of the study.

125. The methodology for conducting a System Impact Study is described in Attachment IV.

The System Impact Study identifies any system constraints and resource redispatch options, additional Direct Assignment Facilities or Network Upgrades required to provide the service applied for.

126. In conducting the System Impact Study, Hydro-Québec may rely on existing transmission planning studies. The Eligible Customer is not assessed a charge for such existing studies unless modifications to such existing studies are required to evaluate the impact of the Eligible Customer's Application on the Transmission System.

127. If, in response to multiple Applications, a single System Impact Study is sufficient, the cost of that study is prorated among the various Eligible Customers.

128. Hydro-Québec records the cost of System Impact Studies that it conducts on its own behalf pursuant to Section 24.

129. Hydro-Québec conducts the System Impact Study within 60 days following the date of receiving a System Impact Study agreement executed by the Eligible Customer.

130. In the event Hydro-Québec is unable to complete the System Impact Study within the time period indicated in Section 129, Hydro-Québec so notifies the Eligible Customer and indicates an estimated completion date for the study along with the reasons why additional time is required.

131. Hydro-Québec makes available to the Eligible Customer a copy of the System Impact Study and accompanying work papers.

132. Hydro-Québec uses the same diligence in conducting the System Impact Study for an Eligible Customer as it uses when conducting studies for itself.

133. Hydro-Québec must notify the Eligible Customer immediately upon completion of the System Impact Study if the Transmission System is adequate to accommodate the Application for service in whole or in part or if there is little likelihood that Network Upgrades or Direct Assignment Facilities will be needed.

134. In the event the Eligible Customer fails to execute a Service Agreement within 15 days of the notice contemplated by Section 133, its Application is deemed withdrawn or terminated.

§2. Facilities Study

135. If a System Impact Study indicates that Network Upgrades or Direct Assignment Facilities are needed to respond to the Eligible Customer's Application for service, Hydro-Québec, within 30 days of completion of the System Impact Study, tenders to the Eligible Customer a Facilities Study agreement pursuant to which the Eligible Customer agrees to pay Hydro-Québec for the cost of performing a Facilities Study.

136. In the event an Eligible Customer fails to execute and return the Facilities Study agreement within 15 days following the date of its tender by Hydro-Québec, the Application is deemed withdrawn or terminated.

137. Hydro-Québec conducts the Facilities Study within 60 days following the date of receiving a Facilities Study agreement executed by the Eligible Customer.

138. In the event Hydro-Québec is unable to complete the Facilities Study within the time period indicated in Section 137, Hydro-Québec so notifies the Eligible Customer and indicates an estimated completion date for the study along with the reasons why additional time is required.

139. The Facilities Study includes an estimate of the cost of Direct Assignment Facilities to be billed to

the Transmission Customer and the Transmission Customer's proportionate share of any required Network Upgrades, in accordance with this Bylaw, and specifies the time required to complete the necessary work and provide the service applied for.

140. The Transmission Customer must provide Hydro-Québec with a letter of credit or other form of security accepted by Hydro-Québec equivalent to the cost of the Network Upgrades or Direct Assignment Facilities.

141. Upon completion of the Facilities Study, Hydro-Québec tenders a Service Agreement to the Eligible Customer. If a Transmission Customer fails to execute and return the said Service Agreement accompanied with the required letter of credit or security within 30 days following the date of its tender by Hydro-Québec, the Application is deemed withdrawn or terminated.

142. A revised estimate must be made in the event of any change in the design of the work arising from inability to site or carry out the Network Upgrades or Direct Assignment Facilities.

143. A revised estimate is also required if, before the completion of the work, any of the situations contemplated by Section 25 occurs and affects the final cost of the Network Upgrades or Direct Assignment Facilities.

144. If the work required to carry out the Network Upgrades or the Direct Assignment Facilities does not impair reliability of the Transmission System or degrade existing Firm Transmission Service, Hydro-Québec proceeds to perform the work within a reasonable time.

DIVISION XXI

PARTIAL INTERIM SERVICE

145. If Hydro-Québec determines that it does not have adequate transmission capability to transmit the total amount requested in a Completed Application for Firm Transmission Service, Hydro-Québec provides the portion of such Firm Transmission Service that can be accommodated through redispatch of resources without carrying out Network Upgrades or Direct Assignment Facilities.

146. Hydro-Québec does not provide the additional amount of requested Firm Transmission Service until commissioning the required Network Upgrades or Direct Assignment Facilities.

DIVISION XXII

EXPEDITED PROCEDURES FOR NETWORK UPGRADES OR DIRECT ASSIGNMENT FACILITIES

147. The Eligible Customer may expedite the process of carrying out Network Upgrades or Direct Assignment Facilities by requesting Hydro-Québec to tender to it an expedited Service Agreement pursuant to which the Eligible Customer agrees to pay Hydro-Québec for all costs contemplated by this Bylaw.

148. In order to exercise this option, the Eligible Customer, within 30 days of the date of receiving the results of the System Impact Study, requests Hydro-Québec in writing to tender to it an expedited Service Agreement.

149. The cost estimate for the Network Upgrades or Direct Assignment Facilities is not binding on Hydro-Québec and the Eligible Customer must agree in writing to pay Hydro-Québec for the actual cost of the work.

150. If the Eligible Customer fails to execute and return such expedited Service Agreement within 15 days of the date of its receipt, the Application is deemed withdrawn or terminated.

DIVISION XXIII

INABILITY OR DELAYS

151. If Hydro-Québec cannot meet the completion deadlines for the Network Upgrades or Direct Assignment Facilities, it promptly notifies the Transmission Customer accordingly.

152. In such circumstances, within 30 days of the date of notifying the Transmission Customer, Hydro-Québec convenes a technical meeting with the Transmission Customer to evaluate the alternatives available.

153. Hydro-Québec makes available to the Transmission Customer a copy of studies and accompanying work papers relating to the inability to complete the work or to the delays and all information that is in the possession of Hydro-Québec that is needed by the Transmission Customer to evaluate any alternatives.

DIVISION XXIV

ALTERNATIVES

154. When Hydro-Québec determines that alternatives exist to the originally planned project for Network Upgrades or Direct Assignment Facilities, Hydro-Québec presents such alternatives for consideration by the Transmission Customer.

155. If, upon review of such alternatives, the Transmission Customer wishes to maintain its Completed Application subject to completion of the alternatives, it may request Hydro-Québec to submit a revised Service Agreement for Firm Transmission Service.

156. If the alternatives permit only Non-Firm Transmission Service, Hydro-Québec must promptly tender a Service Agreement for Non-Firm Transmission Service to the Transmission Customer.

157. In the event Hydro-Québec concludes that no alternative exists or in the event of disagreement with the Transmission Customer as to the proposed alternatives, the Transmission Customer may request that the dispute be submitted to the dispute resolution procedure contemplated by Division VIII.

158. If Hydro-Québec and the Transmission Customer mutually agree that no other alternatives exist and the required service cannot be provided out of existing capability, the obligation to provide Firm Transmission Service terminates and the Transmission Customer is responsible for payment of all costs incurred by Hydro-Québec up to the time work on the Network Upgrades or Direct Assignment Facilities was suspended.

DIVISION XXV

CONSTRUCTION OF FACILITIES ON OTHER TRANSMISSION SYSTEMS

159. Hydro-Québec is not responsible for performance of any necessary engineering studies, for obtaining permits or for construction of transmission facilities required on other transmission systems or for obtaining any statutory or regulatory approvals for such facilities.

160. Hydro-Québec undertakes to assist the Transmission Customer, to the extent practicable, in negotiating arrangements with other transmission systems, in particular by providing the Transmission Customer with information or data required by such other systems pursuant to Good Utility Practice.

161. If the Network Upgrades or Direct Assignment Facilities require the addition of facilities on other transmission systems, Hydro-Québec coordinates the construction on its system with the construction required on such other systems.

162. Hydro-Québec, after consultation with the Transmission Customer and representatives of such other transmission systems, may defer the carrying out of Network Upgrades or Direct Assignment Facilities, if the new facilities on such other transmission systems cannot be completed in a timely manner.

163. Hydro-Québec notifies the Transmission Customer in writing of the basis for any decision relating to the deferral of the carrying out of Network Upgrades or Direct Assignment Facilities and specific problems which must be resolved before it initiates or resumes the carrying out of Network Upgrades or Direct Assignment Facilities.

DIVISION XXVI **CHANGES IN SERVICE SPECIFICATIONS**

§1. Modifications on a non-firm basis

164. A Transmission Customer taking Firm Transmission Service may request Hydro-Québec to provide Transmission Service on a non-firm basis over Secondary Point(s) of Receipt and Point(s) of Delivery, in amounts not to exceed its firm capacity reservation, without incurring an additional charge for Non-Firm Transmission Service or executing a new Service Agreement, subject to the Transmission Customer meeting the following conditions:

(1) service provided over Secondary Point(s) of Receipt and Secondary Point(s) of Delivery is non-firm only;

(2) the sum of all Firm and Non-Firm Transmission Service does not exceed the Reserved Capacity in the Service Agreement under which such services are provided to such Transmission Customer;

(3) the Transmission Customer retains its right to schedule Firm Transmission Service at the Point(s) of Receipt and the Point(s) of Delivery specified in the Service Agreement in the amount of its original capacity reservation;

(4) service over Secondary Point(s) of Receipt and Secondary Point(s) of Delivery on a non-firm basis does not require an Application for Non-Firm Transmission Service to be made. However, all other terms and conditions set forth in this Bylaw, except as to transmission rates, apply to Transmission Service on a non-firm basis over Secondary Point(s) of Receipt and Secondary Point(s) of Delivery.

§2. Modifications on a firm basis

165. Any request made by a Transmission Customer to modify Points of Receipt and Points of Delivery on a firm basis is treated as a new Application for service.

However, the Transmission Customer is exempted from paying any additional deposit if the capacity reservation does not exceed the amount reserved in the existing Service Agreement.

166. While such new Application is pending, the Transmission Customer retains its reservation priority for Firm Transmission Service at the existing Points of Receipt and Points of Delivery specified in the Service Agreement.

DIVISION XXVII **SALE OR ASSIGNMENT OF TRANSMISSION SERVICE**

167. A Transmission Customer may sell or assign, in whole or in part, the rights under its Service Agreement to another Eligible Customer.

168. A Transmission Customer that sells or assigns its rights is the Reseller and the Eligible Customer that acquires such rights is the Assignee.

169. The price of the transaction may not exceed the greater of the following amounts:

(1) the original rate paid by the Reseller;

(2) Hydro-Québec's maximum rate in force at the time of the assignment.

170. If the Assignee does not request any change in the Point(s) of Receipt or the Point(s) of Delivery, or any change in any other term or condition of the original Service Agreement, the Assignee receives the same Transmission Service and the same reservation priority as did the Reseller.

171. The Reseller notifies Hydro-Québec of any sale or assignment of the Transmission Service as soon as possible and prior to the commencement of service to the Assignee.

172. The Assignee is subject to all the conditions of this Bylaw.

173. If the Assignee requests a change in the Point(s) of Receipt or the Point(s) of Delivery, or a change in any other condition of the original Service Agreement, Hydro-Québec authorizes such change provided that it does not impair the operation or reliability of Hydro-Québec's generation, transmission or distribution systems.

174. The Assignee must pay Hydro-Québec the cost of any System Impact Study needed to evaluate the capability of the Transmission System to accommodate the proposed changes and any additional costs resulting from such changes.

175. The Reseller remains liable for the performance of all obligations under the Service Agreement, unless the Parties agree otherwise.

176. Resellers may use OASIS to inform Eligible Customers of transmission capacity available for resale.

DIVISION XXVIII METERING AND POWER FACTOR

177. Unless otherwise agreed, Hydro-Québec is responsible for installing and maintaining compatible metering and communications equipment on its Transmission System to accurately account for the capacity and energy being transmitted; such equipment must be paid for by the Transmission Customer notwithstanding the fact that it remains the property of Hydro-Québec.

178. The Transmission Customer has access to metering data to allow it to verify measurements and billing of Transmission Service.

179. Unless otherwise agreed, the Transmission Customer must maintain a power factor within the same range as Hydro-Québec pursuant to Good Utility Practice. The determination of the power factor is specified in the Service Agreement where necessary.

CHAPTER II RATES FOR WHOLESALE ELECTRIC TRANSMISSION SERVICE

180. If Hydro-Québec offers an affiliate or attributes to its own transactions a rate discount on Transmission Service or an ancillary service, Hydro-Québec must offer at the same time the same rate discount on such Transmission Service or such ancillary service to all Eligible Customers on the same transmission path and on all unrestricted transmission paths, for the same duration.

181. Hydro-Québec posts on OASIS any information on the rate discount on Transmission Service or an ancillary service.

182. When Hydro-Québec offers a rate discount on Transmission Service or an ancillary service to non-affiliates, Hydro-Québec is not obligated to concurrently offer the same rate discount on such Transmission Service or such ancillary service to all Eligible Customers.

DIVISION I TRANSMISSION RATES

183. The transmission rate applies to the Reserved Capacity as follows:

(1) Firm Service:

- (a) Yearly delivery: \$71.09/kW/year;
- (b) Monthly delivery: \$ 8.01/kW/month;
- (c) Weekly delivery: \$ 2.00/kW/week;
- (d) Daily delivery: \$ 0.40/kW/day;

(2) Non-Firm Service:

- (a) Monthly delivery: \$ 8.01/kW/month;
- (b) Weekly delivery: \$ 2.00/kW/week;
- (c) Daily delivery: \$ 0.40/kW/day;
- (d) Hourly delivery: \$16.69/MW/hour.

DIVISION II ANCILLARY SERVICE RATES

§1. Scheduling, system control and dispatch service

184. In order to schedule electric transmission over its Transmission System, Hydro-Québec provides exclusively scheduling service in the Control Area where the transmission facilities used for Transmission Service are located.

Hydro-Québec does not have a separate rate for this service.

§2. Reactive supply and voltage control from generation sources service

185. In order to maintain voltages on the transmission facilities within acceptable limits, Hydro-Québec operates the generation facilities in the Control Area where its transmission facilities are located to produce or absorb reactive power.

Reactive supply and voltage control from generation sources service must be provided for each transaction on Hydro-Québec's transmission facilities.

Determination of the amount of reactive supply and voltage control from generation sources to be supplied is based on the reactive power support necessary to maintain transmission voltages within limits that are generally accepted in the region and adhered to by Hydro-Québec. Hydro-Québec does not have a separate rate for this service.

§3. Regulation and frequency response service

186. Hydro-Québec is obligated to maintain continuous balancing of resources with load and to maintain frequency at 60 Hz.

Hydro-Québec achieves this end by committing on-line generation whose output is raised or lowered, predominantly through the use of automatic generating control equipment, as necessary to follow the moment-by-moment changes in load.

Hydro-Québec does not have a separate rate for this service.

§4. Energy imbalance correction service

187. Hydro-Québec provides energy imbalance correction service when a difference occurs between the scheduled and the actual delivery of energy to a load located within a Control Area over a single hour.

To this end, Hydro-Québec establishes a deviation band of ± 1.5 percent, with a minimum of 1 MW, of the scheduled transaction to be applied hourly to any energy imbalance that occurs as a result of the Transmission Customer's scheduled transaction. The parties must attempt to correct any energy imbalance within the limits of the deviation band within 30 days of such imbalance or within any other reasonable period of time. If an energy imbalance is not corrected, the Transmission Customer pays Hydro-Québec for such service.

For energy imbalances within the deviation band that have not been corrected and for energy imbalances outside the deviation band, the rate is:

(1) Energy supplied by Hydro-Québec to compensate a shortfall in delivery:

150 % of the hourly energy price determined in accordance with section 214 of Hydro-Québec Bylaw Number 642 Establishing Electricity Rates and their Conditions of Application approved by Order in Council number 461-96 of April 17, 1996 and amended by Hydro-Québec bylaw number 644 approved by Order in Council number 608-96 of May 22, 1996.

(2) Energy supplied to Hydro-Québec in excess of the scheduled delivery:

50 % of the hourly energy price determined in accordance with section 214 of the said bylaw.

§5. Operating reserve - Spinning reserve service

188. Hydro-Québec provides spinning reserve service to serve load immediately in the event of a system contingency. Spinning reserve service may be provided by generating units that are on-line and loaded at less than maximum output. These generating units must be in Hydro-Québec's Control Area.

The rate for spinning reserve service is:

\$0.32/MWh for each MWh delivered at a Point of Receipt.

§6. Operating reserve - Supplemental reserve service

189. Hydro-Québec provides supplemental reserve service to serve load in the event of a system contingency. However, it is not available immediately to serve load but rather within a short period of time. Supplemental reserve service may be provided by generating units that are on-line but unloaded, by quick-start generation or by interruptible load.

The rate for supplemental reserve service is:

\$0.16/MWh for each MWh delivered at a Point of Receipt.

190. This Bylaw comes into force on March 14, 1997.

ATTACHMENT I

(s. 46)

FORM OF SERVICE AGREEMENT FOR FIRM TRANSMISSION SERVICE

1. This agreement is governed by the provisions of Hydro-Québec Bylaw Number 652 Respecting the Conditions and Rates for Wholesale Electric Transmission Service.

2. This Service Agreement, dated as of _____, is entered into by and between Hydro-Québec and _____ (the "Transmission Customer").

3. The Transmission Customer has been determined by Hydro-Québec to have submitted a Completed Application in accordance with the above-mentioned Bylaw.

4. The Transmission Customer has provided to Hydro-Québec, with its Application, a deposit in the amount of \$_____, in accordance with the above-mentioned Bylaw.

5. Service under this agreement commences on the later of _____ or the date of commissioning any Direct Assignment Facilities and/or Network Upgrades. Service under this agreement terminates on _____.

6. Hydro-Québec agrees to provide and the Transmission Customer agrees to take and pay for Firm Transmission Service in accordance with the provisions of the above-mentioned Bylaw and this Service Agreement.

7. Any notice or request by either Party regarding this Service Agreement must be delivered to the representative of the other Party as indicated below.

Hydro-Québec:

Transmission Customer:

8. Applicable taxes shall be added to all costs and rates set forth in the above-mentioned Bylaw.

IN WITNESS WHEREOF the Parties have caused this Service Agreement to be executed by their respective representatives.

Hydro-Québec:

By: _____
Name Title Date

Transmission Customer:

By: _____
Name Title Date

Specifications for Firm Transmission Service

1. Term of transaction: _____

Service Commencement Date: _____

Service termination date: _____

2. Description of capacity and energy to be transmitted by Hydro-Québec including the Control Area in which the transaction originates.

3. Point(s) of Receipt:

Delivering Party: _____

4. Point(s) of Delivery: _____

Receiving Party: _____

5. Reserved Capacity:

6. Designation of entity(ies) subject to reciprocity obligation:

7. Name(s) of any other systems intervening in the Transmission Service:

8. Transmission Service under this agreement may be subject to some combination of the rates detailed below.

8.1 Transmission rates: _____

8.2 Ancillary service rates: _____

8.3 System Impact and/or Facilities Study costs:

8.4 Direct Assignment Facilities costs: _____

8.5 Resource redispatch costs: _____

8.6 Network Upgrade costs: _____

ATTACHMENT II
(s. 71)

FORM OF SERVICE AGREEMENT FOR NON-FIRM TRANSMISSION SERVICE

1. This agreement is governed by the provisions of Hydro-Québec Bylaw Number 652 Respecting the Conditions and Rates for Wholesale Electric Transmission Service.

2. This Service Agreement, dated as of _____, is entered into by and between Hydro-Québec and _____ (the "Transmission Customer").

3. The Transmission Customer has been determined by Hydro-Québec to have submitted a Completed Application in accordance with the above-mentioned By-law.

4. Service under this agreement commences on _____ and terminates on _____.

5. Hydro-Québec agrees to provide and the Transmission Customer agrees to take and pay for Non-Firm Transmission Service in accordance with the provisions of the above-mentioned Bylaw and this Service Agreement.

6. Any notice or request by either Party regarding this agreement must be delivered to the representative of the other Party as indicated below.

Hydro-Québec:

Transmission Customer:

7. Applicable taxes shall be added to all costs and rates set forth in the above-mentioned Bylaw.

IN WITNESS WHEREOF the Parties have caused this Service Agreement to be executed by their respective representatives.

Hydro-Québec:
By: _____
Name Title Date

Transmission Customer:
By: _____
Name Title Date

Specifications for Non-Firm Transmission Service

- 1. Term of transaction: _____
Service Commencement Date: _____
Service termination date: _____

2. Description of capacity and energy to be transmitted by Hydro-Québec including the Control Area in which the transaction originates.

- 3. Point(s) of Receipt: _____
Delivering Party: _____
4. Point(s) of Delivery: _____
Receiving Party: _____
5. Reserved Capacity: _____

6. Designation of entity(ies) subject to reciprocity obligation:

7. Name(s) of any other systems intervening in the Transmission Service:

8. Transmission Service under this agreement may be subject to some combination of the rates detailed below.

- 8.1 Transmission rates: _____
8.2 Ancillary service rates: _____
8.3 Resource redispatch costs: _____

ATTACHMENT III
(s. 82)

METHODOLOGY FOR ASSESSING AVAILABLE TRANSMISSION CAPABILITY

1. Available transmission capability (ATC) is the amount of unused Total Transfer Capability (TTC) after consideration of system reliability margin and requirements to:

(a) meet obligations of existing Transmission Service for the delivery of Hydro-Québec's generation resources to its Native Load Customers;

(b) meet obligations of existing contracts under which Transmission Service is provided;

(c) meet obligations of existing firm and pending valid Applications for Transmission Service.

2. The following guidelines and principles are applied to assess ATC:

(a) Good Utility Practice;

(b) Northeast Power Coordinating Council (NPCC) criteria and guidelines;

(c) Hydro-Québec's applicable criteria and rules.

3. To estimate TTC, Hydro-Québec uses off-line computer simulations of its Transmission System under a specific set of assumed operating conditions. Outages of generation and transmission equipment must appear in a simulated system configuration. The Total Transfer Capability (TTC), based on contingency analysis, is the transfer capability remaining after the most critical contingency while maintaining thermal, voltage and stability performance of the system consistent with Hydro-Québec rules and practices and NPCC guidelines. In the case of radial interconnections (loads or generating units) or High Voltage Direct Current (HVDC) interconnections, no contingency is considered in the TTC calculation due to the particular arrangement of these facilities. The Transmission Customer will be advised of this situation by Hydro-Québec. However, planned or actual outages must appear in the calculation.

When estimating ATC, appropriate adjustments are made for firm reservations.

Estimated transmission capability takes account only of constraints relating to transmission equipment. Thus, at interconnections where generating units are isolated on the neighboring system, posted capability (TTC and ATC) may be higher than transferable local generating capability on the neighboring system. Analysis of the costs, limits and constraints of resource redispatch is required for every Application for reservation of Transmission Service over such interconnections. Such interconnections are posted on OASIS.

When it has been determined that sufficient transmission capability may not exist to accommodate an Application for Transmission Service, the Eligible Customer may request a System Impact Study.

ATTACHMENT IV

(s. 125)

METHODOLOGY FOR CONDUCTING A SYSTEM IMPACT STUDY

1. The System Impact Study is conducted in the following manner:

(1) System Impact will be estimated based on reliability requirements to:

(a) meet obligations under Service Agreements entered into prior to March 14, 1997;

(b) meet obligations of existing firm and pending valid Applications in accordance with this Bylaw;

(c) meet planned emergency generation import requirements;

(d) account for power flows reasonably expected to occur on the Transmission System to supply Native Load Customers;

(e) maintain thermal, voltage and stability performance of the system in accordance with the guidelines and principles;

(f) consider the ability of the system to withstand, under transfer conditions, severe but credible disturbances without experiencing cascading outages, voltage collapse or widespread blackouts, in accordance with the guidelines and principles.

(2) The Transmission System will be tested in accordance with the following guidelines and principles:

(a) explore the adequacy of the Transmission System to accommodate an Application for Transmission Service;

(b) determine whether any additional costs must be incurred in order to provide Transmission Service;

(c) discover any other potential problems.

(3) If the requested use cannot be accommodated without impairing system reliability, the System Impact Study analyzes the impact of the proposed Application for Transmission Service on thermal capability, transient and voltage stability of the Transmission System. Where operating guides can be used to increase the available transmission capability, such guides are to be used and if the operating procedure is to be exercised in another Control Area, the applicant for Transmission

Service must contact the other Control Area to determine the general availability of the operating procedure.

(4) If the System Impact Study indicates that Network Upgrades or Direct Assignment Facilities are needed to supply the applicant's Application for service, the procedures will be the same as those used by Hydro-Québec for its own system expansion. The least cost transmission expansion plan including, but not limited to, present value cost, losses, environmental aspects, reliability, will be developed for consideration by Hydro-Québec. Based on the study results, the Transmission Customer can decide whether to proceed, modify or cancel its request.

(5) Immediately upon receipt of a Facilities Study agreement, Hydro-Québec performs a more precise engineering estimate of the costs of the Network Upgrades and Direct Assignment Facilities.

2. Guidelines and principles followed by Hydro-Québec - Hydro-Québec is a member of NPCC. When performing a System Impact Study, Hydro-Québec applies the following rules, as amended and/or adopted from time to time:

- (a) Good Utility Practice;
- (b) NPCC criteria and guidelines; and
- (c) Hydro-Québec's criteria and rules.

3. Transmission System model representation - Hydro-Québec estimates Total Transfer Capability (TTC) using Transmission System models based on a library of loadflow cases prepared by Hydro-Québec for studies of the Hydro-Québec Control Area. The models may include representations of other NPCC and neighboring systems. This library of loadflow cases is maintained and updated as appropriate by Hydro-Québec and NPCC. Hydro-Québec uses system models that it deems appropriate for study of the Application for Transmission Service. Additional system models and operating conditions, including assumptions specific to a particular analysis, may be developed for conditions not available in the library of loadflow cases. The system models may be modified, if necessary, to include additional system information on load, transfers and configuration, as it becomes available.

4. System conditions - The loading on all Transmission System elements must be within normal ratings for pre-contingency conditions and within emergency conditions for post-contingency conditions. Transmission System voltage must be within the applicable normal and emergency limits for pre- and post-contingency conditions respectively.

5. Short circuit - Transmission System short-circuit currents must be within the applicable equipment design ratings.

6. Loss evaluation - The impact of losses on Hydro-Québec's Transmission System is taken into account in the System Impact Study to ensure Good Utility Practice in the evaluation of the costs to meet the Application for Transmission Service.

7. System protection - Protection requirements are evaluated by Hydro-Québec to determine the impact on existing system protection.

1118

O.C. 1631-96, 18 December 1996

Taxation Act
(R.S.Q., c. I-3)

Regulation — Amendment

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 that Act;

WHEREAS the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1) was made under that Act;

WHEREAS it is expedient to amend that Regulation, primarily in order to implement fiscal measures announced on 19 December 1990, 14 May 1992, 24 November 1992 and 20 May 1993 by the Minister of Finance in Budget Speeches and Minister's Statements, and announced by him on 10 February 1989, 7 July 1992 and 31 March 1994 in information bulletins;

WHEREAS the legislative amendments required to implement those announcements were made to the Taxation Act by Chapter 16 of the Statutes of 1993 and Chapter 22 of the Statutes of 1994;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made notwithstanding the publication requirement of 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 absence of prior publication and such coming into force;

WHEREAS section 27 of the Regulations Act does not prevent a regulation from taking 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 1972 taxation year;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and the Minister for 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, 1^{er} 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, 1562-95 dated 29 November 1995, 35-96 dated 10 January 1996, 67-96 dated 16 January 1996 and 523-96 dated 1 May 1996, is further amended, in section 130R2,

(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 words “a délivré un certificat” for the words “a émis un certificat” in the French version of subparagraph *i* of paragraph *o* of subsection 1;

(3) by substituting the words “a rendu une décision” for the words “a émis une décision” and by substituting the words “ou a délivré un certificat” for the words “ou un certificat” in the French version of paragraph *q* of subsection 1;

(4) by substituting the following for the part of subsection 3 preceding paragraph *a*:

“(3) For the purposes of Class 10 in Schedule B:”;

(5) by substituting the following for the part of subsection 4 preceding paragraph *a*:

“(4) For the purposes of sections 130R38 to 130R41, 130R65, 130R66 and 130R90 to 130R91.2 and Classes 12 and 28 in Schedule B:”;

(6) by substituting the following for the part of subsection 5 preceding paragraph *a*:

“(5) For the purposes of sections 130R38 to 130R41 and 130R90 to 130R91.2 and Classes 10 and 28 in Schedule B, income from a mine includes income reasonably attributable to:”;

(7) by substituting the following for paragraph *c* of subsection 5:

“(c) the transportation of ore contemplated in subparagraph *i*, *ii* or *iii* of paragraph *a* that has been processed by the taxpayer to any stage that is not beyond the stage mentioned in that subparagraph *i*, *ii* or *iii*, to the extent that such transportation is effected through the use of property of the taxpayer that is included in Class 10 in Schedule B under paragraph *m* of subsection 2 of that Class or that would be so included if that paragraph *m* were read with the words “property included in Class 28 or” being disregarded and if clause *i* of subparagraph *b* of the first paragraph of Class 41 of that Schedule were read with the reference therein to that paragraph *m* being disregarded.”;

(8) by substituting the following for the part of subsection 7 preceding paragraph *a*:

“(7) For the purposes of Class 29 in Schedule B, “manufacturing or processing” does not include:”;

(9) by substituting the words “la date de sa délivrance” for the words “la date de son émission” in the French version of paragraphs *b* and *b.01* of subsection 8.

2. Paragraph 1 of subsection 1 has effect from 9 January 1987.

3. Paragraphs 4, 6 and 8 of subsection 1 apply in respect of a property acquired after 25 February 1992.

4. Paragraphs 5 and 7 of subsection 1 apply from the 1988 taxation year.

2. 1. Section 130R6 is amended

(1) by substituting a semicolon for the period at the end of paragraph *z.1*; and

(2) by adding the following after paragraph *z.1*:

“(z.2) Class 42: 12 % ;

(z.3) Class 43: 30 % ;

(z.4) Class 44: 25 % .”.

2. Paragraph 1 of subsection 1 and paragraph 2 of that subsection 1, where it makes paragraph *z.2* of section 130R6 of the Regulation, apply in respect of a property acquired in a taxation year ending after 23 December 1991.

3. Paragraph 2 of subsection 1, where it makes paragraph *z.3* of section 130R6 of the Regulation, applies in respect of a property acquired after 25 February 1992.

4. Paragraph 2 of subsection 1, where it makes paragraph *z.4* of section 130R6 of the Regulation, applies in respect of a property acquired after 26 April 1993.

3. 1. The following is substituted for section 130R7:

“**130R7.** Where the taxpayer’s taxation year is less than 12 months, the amount allowed as a deduction under this Title, other than under sections 130R23, 130R25 to 130R28, 130R38 to 130R39.2, 130R55.3.1 and 130R105 to 130R117, shall not exceed the proportion of the maximum amount allowable represented by the ratio between the number of days in the taxation year and 365.”.

2. Subsection 1 applies from the 1986 taxation year.

4. 1. The following is inserted after section 130R13:

“**130R13.1.** For the purposes of this Division, the capital cost to a taxpayer of a property is deemed to have been incurred at the time when the property became available for use by the taxpayer for the purposes of the Act.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

5. 1. The following is substituted for the second paragraph of section 130R15:

“Notwithstanding the foregoing, where the part of the capital cost contemplated in section 130R13, other than the part of the capital cost of a property contemplated in subparagraph *b*, *c* or *d* of the second paragraph of section 130R55.7, is incurred after 12 November 1981, the proportion of that part is equal, for the taxation year during which it is incurred, to 50 % of the amount that would be determined in its respect under the first paragraph.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

6. 1. The following is inserted after section 130R21:

130R21.1. Where a taxpayer acquires a property that, if it were acquired by a person with whom he does not deal at arm's length at the time of the acquisition, would be a leasehold interest contemplated in section 130R21 for that person, a reference in Schedule B to a property that is a building or other structure includes that property.

130R21.2. Where a taxpayer acquires a property that, if it were acquired by a person with whom the taxpayer does not deal at arm's length at the time of the acquisition, would be a leasehold interest of that person, a reference in this Division to a leasehold interest includes, in respect of the taxpayer, that property, and the terms and conditions of the leasehold interest in that property for the taxpayer are deemed to be the same as those that would have applied to that person if he had acquired the property.”.

2. Subsection 1 applies in respect of a property acquired after 23 December 1991, other than a property acquired by a taxpayer before 1 January 1993 in accordance with an agreement in writing entered into by the taxpayer before 24 December 1991 or that was under construction by the taxpayer or on his behalf on 23 December 1991.

7. 1. The following is inserted after section 130R24:

130R24.1. Where the capital cost to a taxpayer of a property that is a patent or a right to use patented information is determined in whole or in part by reference to the use of the property and that property is included in Class 44 in Schedule B, in lieu of the amount provided for in section 130R3, the taxpayer may deduct for a taxation year in respect of the property of that Class an amount not exceeding the lesser of:

(a) the aggregate of:

i. the part of the capital cost that is determined by reference to the use of the property in the year; and

ii. the amount that would be deductible for the year under section 130R3 in respect of property of that Class if the capital cost thereof did not include the amounts determined under subparagraph i for the year and preceding taxation years; and

(b) the undepreciated capital cost to the taxpayer as of the end of the year, before any deduction under this section for the year, of property of that Class.”.

2. Subsection 1 applies in respect of a property acquired after 26 April 1993.

8. 1. The following is substituted for section 130R29:

130R29. In this Division:

“designated property” means a property deemed to be such under section 130R55.12, a property of the class acquired by the taxpayer before 13 November 1981 or a property contemplated in subparagraph *b*, *c* or *d* of the second paragraph of section 130R55.7;

“specified transaction” means a transaction in respect of which section 527, 544, 556, 617, 620 or 626 of the Act applies.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

9. 1. The following is inserted after section 130R29:

130R29.1. For the purposes of this Division, a property is deemed, subject to subparagraph *c* of the first paragraph of section 130R55.12, to have been acquired by a taxpayer at the time when the property became available for use by the taxpayer according to the Act.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

10. 1. The following is substituted for section 130R34:

130R34. A taxpayer may deduct the amount provided for in section 130R35 in respect of a property that consists of:

(a) a vessel contemplated in section 130R86;

(b) a property included in a separate prescribed class by reason of section 104R10; or

(c) a property constituted as a class under subsection 2 of section 24 of Chapter 91 of the Statutes of Canada, 1966-1967.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989. Notwithstanding the foregoing, where paragraph *a* of section 130R34 of the Regulation, made by that subsection 1, applies in respect of a property acquired before 14 July 1990, it shall be read as follows:

“(a) a vessel certified or recognized by the Minister as provided for by section 130R86;”.

11. 1. Section 130R35 is amended

(1) by substituting the following for paragraph *a*:

“(a) in the case of a property, other than a property contemplated in subparagraph *b*, *c* or *d* of the second paragraph of section 130R55.7, acquired during the taxation year and after 12 November 1981, 16²/₃ % of the capital cost of the property to the taxpayer and, in all other cases, 33¹/₃ % of that capital cost; or”; and

(2) by adding the following paragraph:

“For the purposes of subparagraph *a* of the first paragraph, a property is deemed to have been acquired by a taxpayer at the time when the property became available for use by the taxpayer according to the Act.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

12. 1. Section 130R42.1 is amended, in subparagraph *b* of the first paragraph,

(1) by substituting the following for clause *iii*:

“iii. a motor vehicle that is designed or adapted primarily to carry individuals on public highways and streets and that has a seating capacity for not more than the driver and eight passengers, or a motor vehicle of a type commonly called a van or pick-up truck, or a similar vehicle;”; and

(2) by substituting the following for clause *viii*:

“viii. a property that is included in Class 35 in Schedule B.”.

2. Paragraph 1 of subsection 1 applies to a taxation year or a fiscal period commencing after 17 June 1987 and ending after 31 December 1987.

3. Paragraph 2 of subsection 1 applies in respect of a property acquired after 23 December 1991, other than a property acquired by a taxpayer before 1 January 1993 in accordance with an agreement in writing entered into by the taxpayer before 24 December 1991 or that was under construction by the taxpayer or on his behalf on 23 December 1991.

13. 1. The following is substituted for section 130R54:

“**130R54.** Notwithstanding section 130R51, a property acquired by a taxpayer or a partnership that is a “replacement property” contemplated in section 96 of the Act and that would otherwise be a leasing property of the taxpayer or partnership is deemed not to be such a property, if the replaced property contemplated in that

section 96 was, by reason of this section or section 130R52 or 130R53, not such a property immediately before it was disposed of by the taxpayer or partnership.”.

2. Subsection 1 applies from the 1986 taxation year.

14. 1. The following is inserted after section 130R55.0.1:

“**130R55.0.2.** A taxpayer that, throughout the taxation year, is a common carrier owning and operating a railway may deduct, as additional allowance in respect of property for which a separate class is prescribed by section 130R95.1, 130R96.1 or 130R97.0.1, an amount not exceeding 3 % , 6 % or 5 % , respectively, of the undepreciated capital cost to him of property of that class at the end of the taxation year, before any deduction under section 130R3 and this section for the year.”.

2. Subsection 1 applies in respect of a property acquired after 6 December 1991.

15. 1. Section 130R55.7 is amended

(1) by substituting a semicolon for the period at the end of subparagraph *c* of the second paragraph; and

(2) by adding the following after subparagraph *c* of the second paragraph:

“(d) a property that is considered to be available for use by the taxpayer by reason of subparagraph *b* of the first paragraph of section 93.7 of the Act or subparagraph *c* of the first paragraph of section 93.8 of that Act.”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

16. 1. Section 130R55.8 is amended by substituting the following for paragraph *a*:

“(a) of any amount added, in respect of a property that is neither a property contemplated in paragraph *q* or *r* of subsection 2 of Class 10 in Schedule B, in subparagraph *a* to *c*, *e* to *i*, *k*, *l*, *p* or *q* of the first paragraph of Class 12 in that Schedule or in the third paragraph of that Class 12, nor a property to which subparagraph *b* of the second paragraph of section 130R3 applies for the year, to the undepreciated capital cost to the taxpayer of property of the class either under subparagraph *i* of paragraph *e* of section 93 of the Act in respect of a property acquired during the year or that became available for use by the taxpayer in the year, or under subparagraph *ii.1* or *ii.2* of that paragraph *e* in respect of an amount repaid during the year; over”.

2. Subsection 1 applies in respect of a property acquired after 31 December 1989.

17. 1. Section 130R55.12 is amended

(1) by substituting the following for paragraphs *c* and *d*:

“(c) if the property is included in a class in respect of which paragraph *b* of section 130R30 applies, the following rules apply:

i. the property is deemed to be a designated property of the class; and

ii. for the purposes of computing the amount determined under section 130R30.2 for any taxation year of the taxpayer ending after the time the property was actually acquired by him, the property is deemed, other than for the purposes of determining the period contemplated in section 130R55.11 during which a person from whom the taxpayer acquired the property, referred to as the “last transferor” in this section, owned the property before it was acquired by the taxpayer, and subject to the third paragraph, to have been acquired by the taxpayer immediately after the commencement of his first taxation year that commenced at the time that is the earlier of:

(1) the time when the property was last acquired by the last transferor; and

(2) where the property was transferred in a series of transfers to which section 130R55.11 and this section apply, the time when the property was last acquired by the first taxpayer, referred to as the “first transferor” in this section, having transferred the property in that series;

(d) if the property is contemplated in section 130R34, subparagraph *a* of the first paragraph of section 130R35 shall be read as follows in respect of that property:

“(a) $33\frac{1}{3}$ % of the capital cost of the property to the taxpayer;” and

(2) by adding the following paragraph:

“For the purposes of clause ii of subparagraph *c* of the first paragraph, where the taxpayer is a corporation incorporated after the end of the first or the last transferor’s taxation year, as the case may be, during which the transferor last acquired the property, the following rules apply:

(1) the taxpayer is deemed to have been in existence throughout the period commencing immediately before

the end of that year and ending immediately after the time when it was so incorporated;

(2) the taxpayer’s fiscal periods, throughout the period described in subparagraph 1, are deemed to have ended on the day of the year on which its first fiscal period ended.

Clause *ii* of subparagraph *c* of the first paragraph does not apply where the property was acquired by the taxpayer before the end of the first or the last transferor’s taxation year, as the case may be, that includes the time when the transferor acquired the property.”

2. Paragraph 1 of subsection 1, where it makes paragraph *c* of section 130R55.12 of the Regulation, and paragraph 2 of that subsection 1 apply in respect of a property acquired after 31 December 1987.

3. Paragraph 1 of subsection 1, where it makes paragraph *d* of section 130R55.12 of the Regulation, applies in respect of a property acquired after 31 December 1989.

18. 1. The following is substituted for section 130R55.13:

“**130R55.13.** A taxpayer who disposes of a property in any of the circumstances mentioned in section 130R55.11 shall not include any amount under paragraph *b* of section 130R55.8 in respect of that disposition if paragraph *a* of the first paragraph of section 130R55.12 applied in respect of the property for the purchaser.”

2. Subsection 1 applies in respect of a property acquired after 31 December 1987.

19. 1. The following is inserted after section 130R55.14:

“**130R55.15.** Where in a particular taxation year a taxpayer disposes of a property included in Class 10.1 in Schedule B that was owned by him at the end of the preceding taxation year, the following rules apply:

(a) the amount that he may deduct in computing his income for the year under section 130R1 in respect of the property shall be computed as if the property had not been disposed of in the particular year and as if the number of days in the particular year were one-half of the number of days in the particular year otherwise determined; and

(b) no amount may be deducted in computing his income under section 130R1 in respect of the property for any subsequent taxation year.”

2. Subsection 1 applies to a taxation year or a fiscal period commencing after 17 June 1987 and ending after 31 December 1987.

20. 1. The following is inserted after section 130R58.1:

“**130R58.2.** A taxpayer may elect not to include a property in Class 44 in Schedule B, where he so elects, in a letter attached to his fiscal return for the taxation year during which he acquires the property, on or before the last day on which he may file that return in accordance with section 1000 of the Act.”.

2. Subsection 1 applies in respect of a property acquired after 26 April 1993. Notwithstanding the foregoing, an election contemplated in section 130R58.2 of the Regulation, made by subsection 1, and that is effected by notifying the Minister of Revenue in writing no later than six months after the end of the month during which this Regulation is published in the *Gazette officielle du Québec* is deemed to have been made in accordance with that section.

21. 1. The following is inserted after section 130R64.1:

“DIVISION I.2

TRANSFER OF PROPERTY TO CLASS 8 OR 10

130R64.2. For the purposes of this Title and Schedule B, where property of a taxpayer is included in a separate class by reason of an election made by him in accordance with section 130R98.9, the property included in that class immediately after the beginning of the taxpayer’s fifth taxation year commencing after the end of the first taxation year during which a property of that class became available for use by the taxpayer for the purposes of section 93.6 of the Act shall be transferred immediately after the beginning of that fifth taxation year from the separate class to the class in which it would have been included but for that election.”.

2. Subsection 1 applies in respect of a property acquired after 26 April 1993.

22. 1. Section 130R86 is amended

(1) by substituting the following for the part preceding paragraph *a*:

“**130R86.** A separate class is hereby prescribed for each vessel of a taxpayer, including the furniture, fittings, radiocommunication equipment and other equipment attached thereto, where the vessel:”; and

(2) by deleting the word “et” at the end of paragraph *b* in the French version.

2. Subsection 1 applies in respect of a property acquired after 13 July 1990.

23. 1. The following is inserted after section 130R95:

“**130R95.1.** A separate class is hereby prescribed for all property included in Class 35 in Schedule B that is acquired after 6 December 1991 by a taxpayer that at the time of the acquisition is a common carrier owning and operating a railway.”.

2. Subsection 1 applies in respect of a property acquired after 6 December 1991.

24. 1. The following is inserted after section 130R96:

“**130R96.1.** A separate class is hereby prescribed for all property included in Class 1 in Schedule B acquired after 6 December 1991 by a taxpayer that at the time of the acquisition is a common carrier owning and operating a railway, where that property is:

(a) railway track and grading, including components such as rails, ballast, ties and other track material;

(b) a bridge, culvert, subway or tunnel that is ancillary to railway track and grading; or

(c) railway traffic control or signalling equipment, including switching, block signalling, interlocking, crossing protection, detection, speed control or retarding equipment, but not including property that is principally electronic equipment or systems software therefor.”.

2. Subsection 1 applies in respect of a property acquired after 6 December 1991.

25. 1. The following is inserted after section 130R97:

“**130R97.0.1.** A separate class is hereby prescribed for all property included in Class 3 in Schedule B that is acquired after 6 December 1991 by a taxpayer that at the time of the acquisition is a common carrier owning and operating a railway, where that property is trestles ancillary to railway track and grading.”.

2. Subsection 1 applies in respect of a property acquired after 6 December 1991.

26. 1. The following is inserted after section 130R98.8:

“**130R98.9.** A separate class is hereby prescribed for the property of a taxpayer acquired in a taxation year and included, in that year, in Class 8 in Schedule B, or for the property acquired in a taxation year and included, in that year, in Class 10 in that Schedule, in respect of which the taxpayer has elected, by means of a letter attached to his fiscal return for that taxation year filed in accordance with sections 1000 to 1003 of the Act, to apply this section, where each of the properties has a capital cost to the taxpayer of at least \$1 000 and is:

(a) general-purpose electronic data processing equipment and systems software therefor, including ancillary data processing equipment, included in Class 10 in Schedule B under paragraph *g* of subsection 1 of that Class;

(b) computer software;

(c) a photocopier; or

(d) office equipment that is electronic communications equipment, such as a facsimile transmission device or telephone equipment.”.

2. Subsection 1 applies in respect of a property acquired after 26 April 1993. Notwithstanding the foregoing, an election contemplated in section 130R98.9 of the Regulation, made by subsection 1, and effected by notifying the Minister of Revenue in writing no later than six months after the end of the month during which this Regulation is published in the *Gazette officielle du Québec* is deemed to have been made in accordance with that section.

27. 1. Section 130R101 is amended

(1) by substituting a semicolon for the period at the end of paragraph *i*; and

(2) by adding the following after paragraph *i*:

“(j) that is linefill in a pipeline.”.

2. Subsection 1 applies in respect of a property acquired after 23 December 1991, other than a property acquired by a taxpayer before 1 January 1993 in accordance with an agreement in writing entered into by the taxpayer before 24 December 1991 or that was under construction by the taxpayer or on his behalf on 23 December 1991.

28. 1. The following is inserted after section 152R8:

“**152R8.1.** An insurer may deduct, in respect of a guarantee fund provided for under an agreement in writ-

ing between the insurer and Her Majesty in right of Canada under which Her Majesty has agreed to guarantee the obligations of the insurer under a policy that insures a risk related to a financial loss of a lender in respect of a loan made on the security of real property, an amount not exceeding the balance of the guarantee fund at the end of the year.”.

2. Subsection 1 applies to a taxation year ending after 31 December 1990.

29. 1. The following is inserted after paragraph *n* of section 192R1:

“(n.1) Canada Post Corporation;”.

2. Subsection 1 has effect from 27 March 1994.

30. 1. The following is inserted before Chapter II.1 of Title XIV:

“**CHAPTER II.0.2**
PRESCRIBED LEGISLATIVE PROVISIONS

“**339R4.** For the purposes of paragraphs *d.0.2* to *d.0.4* of section 339 of the Act, subsection 7 of section 39 and subsection 8 of section 42 of the Public Service Superannuation Act (Revised Statutes of Canada (1985), c. P-36) and subsection 6 of section 24 of the Royal Canadian Mounted Police Superannuation Act (Revised Statutes of Canada (1985), c. R-11) are prescribed legislative provisions.”.

2. Subsection 1 applies from the 1990 taxation year. Notwithstanding the foregoing, where section 339R4 of the Regulation respecting the Taxation Act, made by subsection 1, applies to the 1990 taxation year, it shall be read with “*d.0.2* and *d.0.4*” being substituted for “*d.0.2* to *d.0.4*”.

31. The following is substituted for subparagraph *i* of paragraph *a* of the definition of “excluded obligation” in section 359.1R1:

“i. eligibility for, or the amount of, any assistance under the Canadian Exploration and Development Incentive Program Act (Revised Statutes of Canada (1985), c. 15, 3rd suppl.), the Canadian Exploration Incentive Program Act (Revised Statutes of Canada (1985), c. 27, 4th suppl.), the Ontario Mineral Exploration Program Act, 1989 (S.O., 1989, c. 40) or the Mineral Exploration Incentive Program Act (Manitoba) (S.M., 1990-1991, c. 45); or”.

2. Subsection 1 applies in respect of a share issued after 29 February 1992.

32. 1. Section 726.14R2 is amended

(1) by substituting the following for the part preceding subparagraph *ii* of paragraph *a*:

“**726.14R2.** For the purposes of section 726.14 of the Act and subject to section 726.14R3, a prescribed share is also a share of the capital stock of a particular corporation, where the share is:

(*a*) a particular share owned by a person and issued by the particular corporation to that person or a spouse or parent of that person as part of an arrangement or, where the person is a trust described in subparagraph *a* of the first paragraph and in the second paragraph of section 653 of the Act, to the person who created the trust or by whose will the trust was created or, where the person is a corporation, to another person owning all of the issued and outstanding shares of the capital stock of the corporation or to a spouse or parent of that other person, and where all of the following conditions are met:

i. the main purpose of the arrangement was to allow any increase in the value of the property of the particular corporation to accrue to other shares that, at the time of their issue, would have been prescribed shares if this Chapter had been read with this section being disregarded;”;

(2) by substituting the following for clauses 4 and 5 of subparagraph *ii* of paragraph *a*:

“(4) employees of the particular corporation or of a corporation controlled by the particular corporation;

(5) any combination of persons each of whom is contemplated in any of clauses 1 to 4;”.

2. Subparagraph 1 applies from the 1985 taxation year. Notwithstanding the foregoing, where subparagraph *i* of paragraph *a* of section 726.14R2 of the Regulation, made by subsection 1, applies to a taxation year ending before 5 May 1994, it shall be read with the words “with this paragraph being disregarded” being substituted for the words “with this section being disregarded”.

33. 1. The following is substituted for paragraph *c* of section 726.14R4:

“(c) where two or more corporations, each of which is referred to in this paragraph as a “predecessor corporation”, merge or amalgamate, the corporation formed as a result of the merger or amalgamation, referred to in this paragraph as the “new corporation”, is deemed to be the same corporation as each of the predecessor corpora-

tions and to continue their corporate existence, and a share of the capital stock of the new corporation issued on the merger or amalgamation as consideration for a share of the capital stock of a predecessor corporation is deemed to be the same share as the share of the predecessor corporation for which it was issued, but this paragraph does not apply where the share issued on the merger or amalgamation is not a prescribed share at the time of its issue and:

i. the terms and conditions of that share differ from those of the share of the predecessor corporation for which it was issued; or

ii. the fair market value of the share at the time of its issue differs from that of the share of the predecessor corporation for which it was issued;”.

2. Subsection 1 applies in respect of a merger or an amalgamation occurring after 31 December 1984.

34. 1. The following is inserted after section 771R8:

“**771R8.1.** Notwithstanding section 771R7, where, in a taxation year, on the one hand, merchandise sold by a corporation is shipped to a country other than Canada in which the corporation has an establishment or is sold to a buyer whose establishment is located in a country other than Canada in which the corporation has an establishment and who instructs the corporation to ship the merchandise to another person and, on the other hand, the corporation is not subject to taxation on its income under the laws of the other country, or its gross revenue derived from the sale of the merchandise is not included in computing the income or profit or other base for income or profits taxation by the other country, by reason of the provisions of any taxing statute of the other country or the operation of any tax treaty or convention between Canada and the other country, the following rules apply:

(*a*) for the purposes of determining the gross revenue derived from the sale, the first and third paragraphs of section 771R8 shall be read, respectively, with the words “where the corporation has no establishment” and the words “in which the corporation has no establishment” being disregarded; and

(*b*) for the purposes of paragraph *b* of section 771R3, section 771R3.1 and the second paragraph of section 771R8, the salaries and wages paid by the corporation in the year to the employees of an establishment located in the other country are deemed to be nil.”.

2. Subsection 1 applies to a taxation year commencing after 31 December 1992. Notwithstanding the foregoing, where the corporation so elects by notifying the

Minister of Revenue in writing on or before the 180th day following the day on which this Regulation is published in the *Gazette officielle du Québec*, it applies to a taxation year ending after 31 December 1991.

35. 1. The following is substituted for paragraph *b* of section 771R26:

“(b) three times the proportion that the number of revenue plane kilometres flown by its aircraft in Québec is of the number of revenue plane kilometres flown by its aircraft in Canada, other than kilometres flown in a province in which it has no establishment.”.

2. Subsection 1 applies to a taxation year commencing after 31 December 1992.

36. 1. The following is substituted for section 958R1:

“**958R1.** An investment contemplated in paragraph *c* of section 958 of the Act at a particular time is any investment contemplated at that time in subsection 1 of section 4900 of the Regulations made under the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.)”.

2. Subsection 1 has effect from 17 July 1992.

37. 1. The following is inserted after section 961.1.3R1:

**“CHAPTER III.0.1
REGISTERED RETIREMENT INCOME FUNDS**

961.1.5R1. For the purposes of paragraph *c* of section 961.1.5 of the Act, the prescribed amount in respect of an individual for a year in connection with a retirement income fund is:

(a) where the retirement income fund is a qualifying retirement income fund at the beginning of the year, the prescribed amount determined in accordance with subsection 3 of section 7308 of the Regulations made under the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), in respect of the individual for the year in connection with a retirement income fund; or

(b) where the retirement income fund is not a qualifying retirement income fund at the beginning of the year, the prescribed amount determined in accordance with subsection 4 of section 7308 of the Regulations made under the Income Tax Act, in respect of the individual for the year in connection with a retirement income fund.

961.1.5R2. For the purposes of this Chapter, a retirement income fund is a qualifying retirement income fund at a particular time if:

(a) the arrangement concerning the fund was entered into before 1 January 1993 and the carrier has not accepted any property as consideration under the fund after 31 December 1992 and no later than the particular time; or

(b) the carrier has not accepted any property as consideration under the fund after 31 December 1992 and no later than the particular time, other than property transferred from a retirement income fund that, immediately before the transfer, was a qualifying retirement income fund.

In this section, “carrier” has the meaning assigned to it by paragraph *b* of section 961.1.5 of the Act.”.

2. Subsection 1 applies from the 1992 taxation year.

38. 1. The following is inserted after section 998R5:

“**998R6.** For the purposes of paragraph *k* of section 998 of the Act, the following are prescribed insurers:

(a) Laurentian Farm Insurance Company Inc.;

(b) Les Clairvoyants Compagnie d’Assurance Générale Inc.; and

(c) Union Québécoise, compagnie d’assurances générales inc.”.

2. Subsection 1 applies from the 1989 taxation year.

39. 1. The following is substituted for subparagraphs *a* and *b* of the second paragraph of section 1015R1.1:

“(a) is represented by the ratio between, on the one hand, the aggregate of the amounts that were deductible under sections 62, 63, 63.1, 64 and 78 of the Act in computing the employee’s income for the preceding taxation year and the amount that would have been deductible in computing his income for the preceding taxation year under section 78.5 of the Act, if that section had been read with “section 62.0.1” being substituted for “section 39.1, 62.0.1 or 492.1”, and, on the other hand, the amount of the commissions received by the employee during that last year; or

(b) is represented by the ratio between, on the one hand, the aggregate of the amounts that, according to the employee’s estimation, will be deductible under sec-

tions 62, 63, 63.1, 64 and 78 of the Act in computing his income for the year and the amount that would be deductible in computing his income for the year under section 78.5 of the Act, if that section were read with “section 62.0.1” being substituted for “section 39.1, 62.0.1 or 492.1” and, on the other hand, the total amount of the commissions that, according to the employee’s estimation, will be received by him during the year.”.

2. Subsection 1 applies from 1 January 1997.

40. 1. Section 1015R2.1 is amended

(1) by substituting a semicolon for the period at the end of paragraph *f*; and

(2) by adding the following after paragraph *f*:

“(g) an amount deducted directly from his remuneration by the employer and to which any of paragraphs *a* to *b* of subsection 1 of section 336 of the Act applies, other than a deduction under the Act to facilitate the payment of support (1995, c. 18).”.

2. Subsection 1 has effect from 1 January 1993.

Notwithstanding the foregoing, where paragraph *g* of section 1015R2.1 of the Regulation respecting the Taxation Act, made by subsection 1, applies before 1 December 1995, it shall be read as follows:

“(g) an amount deducted directly from his remuneration by the employer and to which any of paragraphs *a* to *b* of subsection 1 of section 336 of the Act applies.”.

41. 1. Section 1015R12.1 is amended

(1) by substituting the following for the part of the first paragraph preceding subparagraph *a*:

“**1015R12.1.** No amount shall be deducted from a payment made by a person as a benefit of a registered retirement savings plan or under such a plan paid during the lifetime of an individual contemplated in paragraph *a* of the definition of the term “annuitant” provided for in subsection 1 of section 146 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) for whom a retirement income is provided under the plan, if, at the time of payment, the individual certifies in prescribed form to that person that he has entered into an agreement in writing to acquire a dwelling and that:”;

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

“(b.1) he had no owner-occupied dwelling during the period commencing at the beginning of the fourth com-

plete calendar year preceding the time of the payment and ending on the thirty-first day before that time;

(b.2) his spouse, during the period contemplated in subparagraph *b.1*, had no owner-occupied dwelling that was inhabited by the individual while the individual was married to that spouse;”;

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

“For the purposes of the first paragraph, an individual is deemed to have had an owner-occupied dwelling at a particular time if he owned it at that time, jointly with another person or otherwise, and if he used it, at that time, as his principal place of residence.”; and

(4) by substituting the following for the part of the second paragraph preceding subparagraph *a*:

“For the purposes of the first and second paragraphs, the expression “dwelling” means:”.

2. Subsection 1 has effect from 31 January 1996.

42. 1. Class 3 in Schedule B is amended

(1) by substituting the following for paragraph *j*:

“(j) telephone, telegraph or data communication equipment, acquired after 25 May 1976, that is a wire or cable;”;

(2) by substituting a semicolon for the period at the end of paragraph *k*; and

(3) by adding the following after paragraph *k*:

“(l) supporting equipment for a wire or cable contemplated in paragraph *j* or in Class 42, such as a pole, mast, tower, conduit, brace, crossarm, guy or insulator.”.

2. Subsection 1 applies, subject to subsections 3 and 4, in respect of a property acquired by a taxpayer after 23 December 1991, other than a property acquired in accordance with an agreement in writing entered into by the taxpayer on or before that date.

3. Notwithstanding subsection 2 and subject to subsection 4, where the taxpayer contemplated therein so elects by notifying the Minister of Revenue in writing on or before the 180th day following the day on which this Regulation is published in the *Gazette officielle du Québec*, subsection 1 applies in respect of a property acquired after the beginning of his first taxation year ending after 23 December 1991.

4. Paragraph *l* of Class 3 in Schedule B of the Regulation, made by paragraph 3 of subsection 1, shall be read with the words “or in Class 42” being disregarded in respect of property acquired

(a) before 24 December 1991 that is the subject of an election contemplated in subsection 3; or

(b) after 23 December 1991 and before 9 February 1994.

43. The words “corrugated metal” are substituted for the words “corrugated iron” in the part of paragraph *a* preceding subparagraph *i* of Class 6 in Schedule B.

2. Subsection 1 applies from the 1989 taxation year in respect of a property acquired after 31 December 1987.

44. 1. Class 8 in Schedule B is amended

(1) by substituting a semicolon for the period at the end of paragraph *l*; and

(2) by adding the following after paragraph *l*:

“(m) a greenhouse constructed of a rigid frame and a replaceable, flexible plastic cover.”.

2. Subsection 1 applies from the 1989 taxation year in respect of a property acquired after 31 December 1987.

45. 1. Class 10 in Schedule B is amended

(1) by substituting the following for paragraph *d* of subsection 1:

“(d) a trailer, including a trailer designed to be hauled on both highways and railway tracks;”;

(2) by substituting the following for the part of subsection 2 preceding paragraph *a*:

“2. Property, other than property included in Class 41 or property included in Class 43 and described in paragraph *b* of that Class, that would otherwise be included in another class and is:”;

(3) by substituting the following for paragraph *b* of subsection 2:

“(b) contractor’s moveable equipment, including portable camp buildings, acquired for use in a construction business or for lease to another taxpayer for use in his construction business, other than property included in

this Class under paragraph *n*, in a separate class in accordance with section 130R87 or in Class 22 or 38;”;

(4) by substituting the following for paragraph *g* of subsection 2:

“(g) property that was acquired for the purpose of cutting and removing merchantable timber from a timber limit and that will be of no further use to the taxpayer after all the merchantable timber that he is entitled to cut and remove from the limit has been cut and removed, unless he has elected to include another property of this kind in another class;”;

(5) by substituting the word “ralentissement” for the word “retardement” in the French version of subparagraph *ii* of paragraph *m* of subsection 2.

2. Paragraph 1 of subsection 1 applies in respect of a property acquired after 23 December 1991.

3. Paragraph 2 of subsection 1 applies in respect of a property acquired after 25 February 1992.

4. Paragraph 3 of subsection 1 applies in respect of a property acquired after 23 December 1991, other than a property acquired by a taxpayer before 1 January 1993 in accordance with an agreement in writing entered into by the taxpayer before 24 December 1991 or that was under construction by the taxpayer or on his behalf on 23 December 1991.

5. Paragraph 4 of subsection 1 applies from the 1986 taxation year.

46. 1. Class 12 in Schedule B is amended

(1) by substituting the words “message publicitaire pour la télévision” for the words “message commercial de télévision” in the French version of subparagraph *m* of the first paragraph; and

(2) by adding the following clause after clause *iii* of subparagraph *b* of the second paragraph:

“iv. in Class 43 under paragraph *a* of that Class; and”.

2. Paragraph 1 of subsection 1 has effect from 9 January 1987.

3. Paragraph 2 of subsection 1 applies in respect of a property acquired after 25 February 1992.

47. 1. Class 13 in Schedule B is amended

(1) by substituting the following for the part preceding paragraph *a*:

“Class 13

Property that is a leasehold interest and property acquired by a taxpayer that, if it were acquired by a person with whom he does not deal at arm's length at the time when he acquires it, would be a leasehold interest of that person, except:”; and

(2) by substituting the following for paragraph *b*:

“(b) the part of the leasehold interest that is included in another class by reason of section 130R21 or 130R21.1;”.

2. Subsection 1 applies in respect of a property acquired after 23 December 1991, other than a property that is acquired by a taxpayer before 1 January 1993 in accordance with an agreement in writing entered into by the taxpayer before 24 December 1991 or that was under construction by the taxpayer or on his behalf on 23 December 1991.

48. 1. The following is substituted for paragraph *c* of Class 14 in Schedule B:

“(c) a property that is included in Class 12, 23 or 44; or”.

2. Subsection 1 applies in respect of a property acquired after 26 April 1993.

49. 1. The following is substituted for the first paragraph of Class 15 in Schedule B:

“Property that would otherwise be included in another class in this Schedule and that:

(a) was acquired for the purposes of cutting and removing merchantable timber from a timber limit; and

(b) will be of no further use to the taxpayer after all the merchantable timber that he is entitled to cut and remove from the limit has been cut and removed.”.

2. Subsection 1 applies from the 1986 taxation year.

50. 1. Class 16 in Schedule B is amended

(1) by substituting the following for subsection 3:

“3. Property acquired after 12 November 1981 consisting of a motor vehicle acquired to be leased, for which the duration of the lease anticipated for a single lessee is not to exceed 30 days during a 12-month period and which would be an automobile within the meaning that would be assigned to that expression by section 1 of

the Act, if the definition of that expression provided for in that section 1 were read without paragraph *c*.”; and

(2) by adding the following after subsection 4:

“5. Property acquired after 6 December 1991 consisting of a truck or tractor designed for hauling freight and primarily used for that purpose by the taxpayer, or by a person with whom the taxpayer does not deal at arm's length, in a business that includes hauling freight, and having a “gross vehicle weight rating”, within the meaning of the Motor Vehicle Safety Regulations made under the Motor Vehicle Safety Act (Statutes of Canada, 1993, c. 16), in excess of 11 788 kilograms.”.

2. Paragraph 1 of subsection 1 applies to a taxation year or a fiscal period commencing after 17 June 1987 and ending after 31 December 1987.

3. Paragraph 2 of subsection 1 has effect from 7 December 1991.

51. 1. The words “message publicitaire pour la télévision” are substituted for the words “message commercial de télévision” in the French version of Class 18 in Schedule B.

2. Subsection 1 has effect from 9 January 1987.

52. 1. The following is added after the second paragraph of Class 24 in Schedule B:

“For the purposes of the first and second paragraphs, the following rules apply:

(a) where, after 31 December 1973, 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 to be the same corporation as each of the particular corporations and to continue their corporate existence;

(b) where there is a winding-up, after 31 December 1973, of a corporation in circumstances where sections 556 to 564.1 and 565 of the Act apply to that corporation and to another corporation, the latter corporation is deemed to be the same corporation as the wound-up corporation and to continue its corporate existence; and

(c) this Class shall be read with clause *i* of subparagraph *b* of the first paragraph being disregarded, where subparagraph *a* or *b* applies to the taxpayer and the property is acquired before 1 January 1992.”.

2. Subsection 1 applies from the 1974 taxation year.

53. 1. The following is added after the second paragraph of Class 27 in Schedule B:

“For the purposes of the first and second paragraphs, the following rules apply:

(a) where, after 31 December 1973, 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 to be the same corporation as each of the particular corporations and to continue their corporate existence;

(b) where there is a winding-up, after 31 December 1973, of a corporation in circumstances where sections 556 to 564.1 and 565 of the Act apply to that corporation and to another corporation, the latter corporation is deemed to be the same corporation as the wound-up corporation and to continue its corporate existence; and

(c) this Class shall be read with paragraph *b* of the first paragraph being disregarded, where subparagraph *a* or *b* applies to the taxpayer and the property is acquired before 1 January 1992.”.

2. Subsection 1 applies from the 1974 taxation year.

54. 1. The following is substituted for clauses *i* and *ii* of subparagraph *a* of the first paragraph of Class 28 in Schedule B:

“*i.* came into production in reasonable commercial quantities after 7 November 1969; or

ii. was the subject of a major expansion after 7 November 1969 and:

(1) the expansion made it possible to increase by at least 25 % the greatest designed capacity, measured in metric tons of input of ore, of the mill that processed the ore from the mine in the year following the expansion compared to the year preceding it; or

(2) in a case where, in the year preceding the expansion, no mill processed the ore from the mine or the mill that processed that ore also processed other ore, the Minister was satisfied that the anticipated increase in the greatest designed capacity of the mine immediately after the expansion, measured in metric tons of output of ore, exceeded that capacity immediately before the expansion by at least 25 % ;”.

2. Subsection 1 applies in respect of the expansion of a mine commencing after 18 June 1987.

55. 1. The following is substituted for Class 35 in Schedule B:

“Class 35

(7 %)

Property not included in any other class that is a railway car acquired after 25 May 1976 or a rail suspension device designed to carry trailers that are designed to be hauled on both highways and railway tracks.”.

2. Subsection 1 applies in respect of a property acquired after 23 December 1991, other than a property that is acquired by a taxpayer before 1 January 1993 in accordance with an agreement in writing entered into by the taxpayer before 24 December 1991 or that was under construction by the taxpayer or on his behalf on 23 December 1991.

56. 1. The following is substituted for Class 39 in Schedule B:

“Class 39

Property acquired after 31 December 1987 and before 26 February 1992 that:

(a) is not included in Class 29, but that would otherwise be included in that Class if that Class were read with subparagraph *c* of the first paragraph of that Class being disregarded and with the reference, in subparagraph *b* of that paragraph, to a property that is a powered industrial lift truck or a property described in paragraph *f* or *g* of subsection 1 of Class 10 being disregarded; and

(b) is not included in Class 12 under the second paragraph of that Class.”.

2. Subsection 1 applies in respect of a property acquired after 12 May 1988.

57. 1. The following is substituted for paragraphs *a* and *b* of Class 40 in Schedule B:

“(a) is a powered industrial lift truck or a property described in paragraph *f* or *g* of subsection 1 of Class 10, other than a property included in Class 12 under the second paragraph of that Class; and

(b) is not included in Class 29 but would otherwise be included in that Class if that Class were read with subparagraph *c* of the first paragraph of that Class being disregarded.”.

2. Subsection 1 applies in respect of a property acquired after 12 May 1988.

58. 1. The following is substituted for clause *i* of subparagraph *b* of the first paragraph of Class 41 in Schedule B:

“i. property that would be included in Class 10 under paragraph *h* of subsection 1 or under paragraph *a, d, e, f, k, m, n* or *o* of subsection 2 of that Class, if this subparagraph were disregarded;”.

2. Subsection 1 applies in respect of a property acquired after 25 February 1992.

59. 1. The following is added after Class 41 in Schedule B:

“**Class 42**
(12 %)

Property that is fibre-optic cable.

Class 43
(30 %)

Property acquired after 25 February 1992 that:

(a) meets the following conditions:

i. it is not included in Class 29, but would otherwise be included in that Class if subparagraph *c* of the first paragraph of that Class were disregarded and if the reference, in subparagraph *b* of that paragraph, to a property that is a powered industrial lift truck or a property described in paragraph *f* or *g* of subsection 1 of Class 10 were disregarded; and

ii. it is not included in Class 12 under the second paragraph of that Class; or

(b) is a property that would be included in Class 10 under paragraph *e* of subsection 2 of that Class, if this paragraph and subparagraph *b* of the first paragraph of Class 41 were disregarded, and in respect of which the following conditions are met:

i. it is not property in respect of which the taxpayer has filed with the Minister an election in writing, on or before the day on or before which, in accordance with section 1000 of the Act, he is required to file his fiscal return for the taxation year during which the property was acquired or on or before which he would be required to file that return if he had tax to pay for that year under Part I of the Act, that the property be included in Class 41; and

ii. at the time of its acquisition, can reasonably be expected to be used entirely in Canada and primarily for the purposes of processing ore extracted from a mineral resource located in a country other than Canada.

Class 44
(25 %)

Property that is a patent, or a right to use patented information for a limited or unlimited period, other than a property included in Class 12.”.

2. Subsection 1, where it makes Class 42 in Schedule B to the Regulation, applies in respect of a property acquired by a taxpayer after 23 December 1991, other than a property that is acquired in accordance with an agreement in writing entered into by the taxpayer on or before that date. Notwithstanding the foregoing, where a taxpayer so elects by notifying the Minister of Revenue in writing on or before the 180th day following the day on which this Regulation is published in the *Gazette officielle du Québec*, subsection 1 applies in respect of any property acquired by the taxpayer after 23 December 1991.

3. Subsection 1, where it makes Class 43 in Schedule B to the Regulation, applies in respect of a property acquired after 25 February 1992. Notwithstanding the foregoing, an election contemplated in subparagraph *i* of paragraph *b* of that Class 43 is deemed to have been made in accordance with that subparagraph if it is made by notifying the Minister of Revenue in writing on or before the 180th day following the day on which this Regulation is published in the *Gazette officielle du Québec*.

4. Subsection 1, where it makes Class 44 in Schedule B to this Regulation, applies in respect of a property acquired after 26 April 1993.

60. 1. Schedule C is amended

(1) by inserting the following universities in paragraph *a* in alphabetical order:

“Ambassador University, Big Sandy, Texas.
Associated Mennonite Biblical Seminary, Elkhart, Indiana.
Bluffton College, Bluffton, Ohio.
Clark University, Worcester, Massachusetts.
Columbia Union College, Takoma Park, Maryland.
Detroit College of Law, Detroit, Michigan.
Divinity School, The, Rochester, New York.
Ecumenical Theological Center, Detroit, Michigan.
Emmanuel School of Religion, Johnson City, Tennessee.
Meadville-Lombard Theological School, Chicago, Illinois.
Nebraska Wesleyan University, Lincoln, Nebraska.
Northwestern College, Orange City, Iowa.
Oakwood College, Huntsville, Alabama.

Scripps Research Institute, The, La Jolla, California.
 Sunbridge College, Chestnut Ridge, New York.
 Union Institute, The, Cincinnati, Ohio.
 University of Georgia, The, Athens, Georgia.
 University of Judaism, Los Angeles, California.
 University of the South, The, Sewanee, Tennessee.
 Wake Forest University, Winston-Salem, North Carolina.
 Wheaton College, Norton, Massachusetts.”;

(2) by deleting the following universities from paragraph *a*:

“Goshen Biblical Seminary, Elkhart, Indiana.
 Mennonite Biblical Seminary, Elkhart, Indiana.
 Union for Experimenting Colleges and Universities, The, Cincinnati, Ohio.”;

(3) by inserting the following university in paragraph *b* in alphabetical order:

“University of Hull, The, Hull, England.”;

(4) by inserting the following universities in paragraph *d* in alphabetical order:

“École Supérieure de Commerce de Paris, Paris.
 Hautes Études Commerciales, Paris.”;

(5) by adding the following university at the end of paragraph *i*:

“Yeshivat Aish Hatorah, Jerusalem.”;

(6) by adding the following university at the end of paragraph *q*:

University of Tasmania, Hobart.”; and

(7) by adding the following after paragraph *q*:

“(r) in Croatia:
 University of Zagreb, Zagreb.

(s) in South Africa:
 University of the Witwatersrand, The, Johannesburg.”.

2. Subsection 1 has effect from 1 January 1993. Notwithstanding the foregoing, paragraph 1 of that subsection, where it inserts the following universities in paragraph *a* of Schedule C to the Regulation: “Ambassador University, Big Sandy, Texas”, “Columbia Union College, Takoma Park, Maryland”, “Detroit College of Law, Detroit, Michigan”, “Divinity School, The, Rochester, New York”, “Emmanuel School of Religion, Johnson City, Tennessee”, “Meadville-Lombard Theological School, Chicago, Illinois”, “Oakwood College, Hunts-

ville, Alabama”, “Scripps Research Institute, The, La Jolla, California” and “University of the South, The, Sewanee, Tennessee”, and paragraph 7 of subsection 1, where it makes paragraph *s* of Schedule C to the Regulation, have effect only from 1 January 1994.

61. The word “ralentissement” is substituted for the word “retardement” in the French version of the following provisions:

- paragraph *h* of section 130R55.3;
- paragraph *c* of section 130R96; and
- paragraph *i* of Class 1 in Schedule B.

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

1125

O.C. 1632-96, 18 December 1996

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31)

Fiscal administration

— Regulation

— Amendments

Regulation to amend the Regulation respecting fiscal administration

WHEREAS under section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular, to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, any prescribed person;

WHEREAS the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) was made under that Act;

WHEREAS it is expedient to amend the Regulation in order to implement a fiscal measure announced on 20 December 1995 by the Minister of Finance in the information bulletin 95-7 in respect of the remission of income tax, as well as the interest and penalties related thereto, resulting from the inclusion, in the income for 1990 and 1991 of certain individuals occupying an employment in Nunavik during those years, of the value of the aid that they received at that time in connection with that employment for the shipment of food;

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 making 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 absence of prior publication and such coming into force;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and the Minister for Revenue:

THAT the Regulation attached hereto, entitled Regulation to amend the Regulation respecting fiscal administration, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting fiscal administration

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. e)

1. The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1), amended by the Regulations made by Orders in Council 80-82 dated 13 January 1982 (Suppl., p. 909), 499-82 dated 3 March 1982 (Suppl., p. 910), 1408-84 dated 13 June 1984, 1876-84 dated 16 August 1984, 2728-84 dated 12 December 1984, 251-85 dated 6 February 1985, 1863-85 dated 11 September 1985, 2584-85 dated 4 December 1985, 1240-86 dated 13 August 1986, 1270-86 dated 20 August 1986, 1930-86 dated 16 December 1986, 1725-88 dated 16 November 1988, 879-89 dated 7 June 1989, 922-89 dated 14 June 1989, 1798-90 dated 19 December 1990, 49-91 dated 16 January 1991, 497-92 dated 1 April 1992, 647-92 dated 29 April 1992, 993-92 dated 30 June 1992, 1078-92 dated 15 July 1992, 1498-93 dated 27 October 1993, 748-94 dated 18 May 1994, 960-94 dated 22 June 1994, 385-95 dated 22 March 1995, 472-95 dated 5 April 1995, 1693-95 dated 20 December 1995, 262-96 dated 28 February 1996, 466-96 dated 17 April 1996 and 1117-96 dated 4 September 1996, is further amended by adding the following section:

“**96R18.** Remission is granted of the part of the tax, interest and penalties paid or payable under Part I of the Taxation Act (R.S.Q., c. I-3) by any individual having

lived and held an employment in Nunavik during the 1990 or 1991 taxation year which is attributable to the inclusion, in computing his income from that employment for those years, of the value of any advantage related to food shipping costs paid by his employer and which was not assumed by that employer.”.

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

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Gouvernement du Québec

O.C. 1633-96, 18 December 1996

Taxation Act
(R.S.Q., c. I-3)

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31)

An Act respecting the Régie de l'assurance-maladie du Québec
(R.S.Q., c. R-5)

An Act respecting the Québec Pension Plan
(R.S.Q., c. R-9)

An Act respecting real estate tax refund
(R.S.Q., c. R.20.1)

Regulations — Amendments

Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan, the Regulation respecting contributions to the Québec Pension Plan and the Regulation respecting proof required in determining real estate tax refund

WHEREAS firstly, under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), amended by section 227 of Chapter 63 of the Statutes of 1995, the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe measures required for the application of that Act; secondly, under the first

paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular, to prescribe the measures required to carry out that Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, any class of individuals contemplated in sections 8 and 1093 of the Taxation Act, with respect to all or any part of their income; thirdly, 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; fourthly, under paragraphs *b* and *c* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), amended by section 23 of Chapter 23 of the Statutes of 1994 and by section 858 of Chapter 2 of the Statutes of 1996, the Government may make regulations requiring any class of persons to file the required returns in connection with contributions and requiring any person who files a return to supply a copy thereof or a prescribed portion thereof to each person in respect of whose contributions the return relates; and, fifthly, under subparagraph *a* of the first paragraph of section 41 of the Act respecting real estate tax refund (R.S.Q., c. R-20.1), the Government may make regulations establishing what proof is required to establish the facts relevant to the determination of a real estate tax refund;

WHEREAS the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1) was made under the Taxation Act, the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) was made under the Act respecting the Ministère du Revenu, the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r. 1) was made under the Act respecting the Régie de l'assurance-maladie du Québec, the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r. 2) was made under the Act respecting the Québec Pension Plan, and the Regulation respecting proof required in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r. 2) was made under the Act respecting real estate tax refund;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act, primarily in order to implement the fiscal measures introduced into the Taxation Act by Chapter 19 of the Statutes of 1993 and Chapter 63 of the Statutes of 1995 and announced on 14 May 1992, 12 May 1994, 21 December 1994, 9 May 1995 and 9 May 1996 by the Minister of Finance in Budget Speeches and a Minister's Statement;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration, the Regulation respect-

ing contributions to the Québec Health Insurance Plan, the Regulation respecting contributions to the Québec Pension Plan and the Regulation respecting proof required in determining real estate tax refund, in order to introduce amendments affecting concordance and terminology that have become necessary primarily due to amendments made to the Taxation Act by Chapter 63 of the Statutes of 1995;

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 prescribed 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 warrants the lack of prior publication and such coming into force;

WHEREAS section 27 of the Regulations Act does not prevent a regulation from taking 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 State for the Economy and Finance and the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan, the Regulation respecting contributions to the Québec Pension Plan and the Regulation respecting proof required in determining real estate tax refund, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan, the Regulation respecting contributions to the Québec Pension Plan and the Regulation respecting proof required in determining real estate tax refund

Taxation Act

(R.S.Q., c. I-3, s. 1086, 1st par., subpars. *e.2* and *f*)

An Act respecting the Ministère du Revenu

(R.S.Q., c. M-31, s. 96, 1st par. before subpar. *a*, and subpar. *d*)

An Act respecting the Régie de l'assurance-maladie du Québec

(R.S.Q., c. R-5, s. 35, par. *b*)

An Act respecting the Québec Pension Plan

(R.S.Q., c. R-9, s. 81, pars. *b* and *c*)

An Act respecting real estate tax refund

(R.S.Q., c. R-20.1, s. 41, 1st par., subpar. *a*)

Regulation respecting the Taxation Act

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, 1562-95 dated 29 November 1995, 35-96 dated 10 January 1996, 67-96 dated 16 January 1996, 523-96 dated 1 May 1996 and 1631-96 dated 18 December 1996, is further amended by substituting the word "établie" for the word "émise" in the French text of subparagraph *b* of the second paragraph of section 21.19R1.

2. The following is substituted for section 22R15:

"**22R15.** Where the aggregate of the amounts constituting the income derived, for a taxation year, from a business carried on in Québec and elsewhere by an individual contemplated in the second paragraph of section 22 of the Act is greater than his income for the year, the part of his income derived from a business that is attributable to an establishment outside Québec in Canada is deemed to be equal to the proportion of his income for the year that the part of his income derived from carrying on that business outside Québec in Canada, as otherwise determined, is of that aggregate.

For the purposes of the first paragraph, the income for a taxation year of an individual contemplated therein is the amount by which his income for the year, as determined under section 28 of the Act, exceeds the aggregate of the following amounts:

(*a*) where the individual is contemplated in the second paragraph of section 737.15 of the Act, the amount that he deducted in computing his taxable income for the year under section 737.16 of the Act;

(*b*) where the individual is a foreign researcher, within the meaning assigned to that expression by paragraph *a* of section 737.19 of the Act, or an individual contemplated in section 737.16.1 or 737.25 of the Act, the amount that he deducted in computing his taxable income for the year under section 737.16.1, 737.21 or 737.25 of the Act; and

(c) the amount that he deducted in computing his taxable income for the year under section 726.20.2 of the Act.”.

3. 1. The words “qualified corporation” are substituted for the words “eligible corporation” in the English text of section 119.2R1.

2. Subsection 1 has effect from 15 December 1995.

4. The word “diffusée” is substituted for the word “émise” everywhere it occurs in the French text of section 140.1R1.

5. 1. The following sections are inserted after the heading of Title XIII:

“**311R1.** A compensation related to medical expenses incurred by or on behalf of the taxpayer is a prescribed compensation for the purposes of paragraph *k.1* of section 311 of the Act.

311.1R1. A social assistance payment related to medical expenses incurred by or on behalf of the taxpayer is a prescribed payment for the purposes of section 311.1 of the Act.”.

2. Subsection 1 applies in respect of an amount received after 31 December 1994.

6. The following is substituted for paragraph *b* of section 336R7:

“(b) in any other case, computed in accordance with paragraph *a*, with the necessary modifications.”.

7. The following is substituted for the French text of section 360R33:

“**360R33.** Lorsque, par suite de difficultés d’ordre mécanique ou géologique, le forage d’un puits de pétrole ou de gaz donné n’atteint pas ses objectifs géologiques spécifiés dans l’autorisation de forer accordée par l’organisme gouvernemental concerné et qu’un autre puits, y compris un puits de secours, est foré dans la même formation géologique et que cet autre puits peut raisonnablement être considéré comme continuant ou remplaçant le puits de pétrole ou de gaz donné, les frais de forage de l’autre puits sont, pour l’application de la présente section, réputés des frais de forage du puits de pétrole ou de gaz donné.”.

8. 1. The following is substituted for paragraph *t* of section 488R1:

“(t) a benefit received under Chapter III of the Act respecting income security (R.S.Q., c. S-3.1.1), an amount corresponding to the amount of the increase received and provided for in section 10.2 or 16.2 of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended, under section 91 of that Act, and an amount received as a special benefit contemplated in Subdivision 2 of Division III of Chapter II of that Regulation;”.

2. Subsection 1 applies in respect of an amount received after 31 December 1990. Notwithstanding the foregoing, where paragraph *t* of section 488R1 of the Regulation, made by it, applies to the 1991 to 1994 taxation years, it shall be read as follows:

“(t) a benefit received under Chapter III of the Act respecting income security (R.S.Q., c. S-3.1.1) and an amount received as a special benefit contemplated in Subdivision 2 of Division III of Chapter II of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended, under section 91 of that Act;”.

9. 1. Section 712R1 is amended

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

“(c.1) “work of art”: a work of art contemplated in section 714.1 of the Act;”;

(2) by inserting the following after paragraph *d*:

“(d.1) “particular person”: a person or entity contemplated in any of paragraphs *e* and *g* to *i* of section 710 of the Act, a registered charity or a Canadian amateur athletic association contemplated in section 710R1;”.

2. Subsection 1 applies in respect of a gift made after 9 May 1995.

10. 1. Section 712R2 is amended

(1) by substituting the following for the part preceding paragraph *a*:

“**712R2.** For the purposes of section 712 of the Act, a receipt, other than a receipt in respect of which section 712R2.1 applies, issued by an organization or a donee shall contain a statement that it is a receipt in respect of income tax and the following information:”;

(2) by substituting the word “délivré” for the word “émis” in the French text of paragraph *c*.

2. Paragraph 1 of subsection 1 applies in respect of a gift made after 9 May 1995.

11. 1. The following is inserted after section 712R2:

“**712R2.1.** For the purposes of section 712 of the Act, where a corporation makes a gift of a work of art to a particular person, other than such a person who acquires the work of art in connection with its primary mission, the receipt issued by the particular person in respect of that gift shall contain the statement contemplated in section 712R2 and the information contemplated in paragraphs *a* to *g* and *i* of that section and the following information:

(*a*) the date of the disposition of the work of art by the particular person;

(*b*) the amount that may reasonably be considered as the consideration for that disposition; and

(*c*) the fair market value of that work of art at the time of that disposition.”

2. Subsection 1 applies in respect of a gift made after 9 May 1995.

12. 1. The following is substituted for section 712R4:

“**712R4.** For the purposes of section 712 of the Act, a receipt issued to replace a receipt previously issued shall contain, in addition to the information contemplated in section 712R2 or 712R2.1, a clear indication to that effect and the serial number of the original receipt.”

2. Subsection 1 applies in respect of a gift made after 9 May 1995.

13. 1. Chapter IV.0.1 of Title XVIII is revoked.

2. Subsection 1 has effect from 15 December 1995.

14. 1. The following is substituted for section 746R1:

“**746R1.** For the purposes of section 746 of the Act, the portion of the dividend prescribed to be paid out of the exempt surplus, the prescribed foreign tax, the portion of the dividend prescribed to be paid out of the taxable surplus or the part of the dividend prescribed to be paid out of the pre-acquisition surplus, as the case may be, represents an amount equal to that computed as such, at the same time and for the same purposes, under the Income Tax Act (Revised Statutes of Canada, 1985, c. 1, 5th suppl.) and the Regulations made thereunder.”

2. Subsection 1 applies from the 1991 taxation year.

15. 1. Section 752.0.10.3R1 is amended

(1) by inserting the following definition after the definition of the expression “registration number”:

““work of art” means a work of art contemplated in section 752.0.10.11.1 of the Act;” and

(2) by inserting the following definition after the definition of the expression “organization”:

““particular person” means a person or entity contemplated in any of paragraphs *d* and *f* to *h* of the definition of the expression “total charitable gifts” provided for in section 752.0.10.1 of the Act, a registered charity or a Canadian amateur athletic association contemplated in section 710R1;”.

2. Subsection 1 applies in respect of a gift made after 9 May 1995.

16. 1. The following is substituted for section 752.0.10.3R3:

“**752.0.10.3R3.** For the purposes of section 752.0.10.3 of the Act, a receipt, other than a receipt in respect of which section 752.0.10.3R3.1 applies, issued by an organization or a donee shall contain the statement and the information contemplated in section 712R2 and, if the receipt is issued to replace a receipt previously issued, it shall also contain a clear indication to that effect and the serial number of the original receipt.”

2. Subsection 1 applies in respect of a gift made after 9 May 1995.

17. 1. The following is inserted after section 752.0.10.3R3:

“**752.0.10.3R3.1.** For the purposes of section 752.0.10.3 of the Act, where an individual makes a gift of a work of art to a particular person, other than such a person who acquires the work of art in connection with its primary mission, the receipt issued by the particular person in respect of that gift shall contain the statement contemplated in section 712R2 and the information contemplated in paragraphs *a* to *g* and *i* of that section and the following information:

(*a*) the date of the disposition of the work of art by the particular person;

(*b*) the amount that may reasonably be considered as the consideration for that disposition; and

(*c*) the fair market value of that work of art at the time of that disposition.

Where the receipt contemplated in the first paragraph is issued to replace a receipt previously issued, it shall also contain a clear indication to that effect and the serial number of the original receipt.”

2. Subsection 1 applies in respect of a gift made after 9 May 1995.

18. 1. Title XXI is revoked.

2. Subsection 1 applies from the 1991 taxation year, except where it revokes the second paragraph of section 772R1 of that Regulation, in which case it applies to the computation of the tax payable by a taxpayer under Part I of the Taxation Act (R.S.Q., c. I-3) for a taxation year subsequent to the 1990 taxation year.

3. Furthermore:

(1) for the purposes of Title XXI of the Regulation, revoked by subsection 1, where the second paragraph of section 772R1 of the Regulation applies to the computation of the tax payable by a taxpayer under Part I of the Taxation Act for any of the 1988 to 1990 taxation years, the expression “unused part of the abatement for foreign taxes” of that taxpayer for a particular taxation year that is one of the 1991 to 1993 taxation years means, notwithstanding that second paragraph and section 772R9 of the Regulation,

(a) relative to a country, where the taxpayer is an individual, the amount determined in that Title for the particular year in respect of the individual relative to that country in accordance with section 772.2 of that Act; or

(b) where the taxpayer is a corporation, the amount determined in that Title for the particular year in respect of the corporation in accordance with section 772.2 of that Act;

(2) where section 772R3 of the Regulation, revoked by subsection 1, applies

(a) after 31 December 1985, to a taxation year ending before 14 July 1990, paragraph *a* of that section shall be read with the words “in such country, other than the portion of that income that is deductible under section 737.16 of the Act in computing his taxable income for the year” being substituted for the words “in such country”; or

(b) to a taxation year ending after 13 July 1990, subparagraph *i* of paragraph *a* of that section shall be read with the words “of section 725 and section 737.16” being substituted for the words “of section 725”; and

(3) the part of section 772R9 of the Regulation, revoked by subsection 1, preceding paragraph *a* shall be read as follows where it applies to the computation of the tax payable by a taxpayer under Part I of the Taxation Act for a taxation year ending after 12 November 1981 and that is

(a) prior to the 1984 taxation year:

“**772R9.** For the purposes of sections 772R2 and 772R5, the taxpayer contemplated therein shall deduct from the tax paid, in respect of an income, to the government of a foreign country or a political subdivision of that country, the portion relative to that income of the aggregate:”; or

(b) subsequent to the 1983 taxation year:

“**772R9.** For the purposes of the second paragraph of section 772R1 and sections 772R2 and 772R5, the taxpayer contemplated therein shall deduct from the tax paid, in respect of an income, to the government of a foreign country or a political subdivision of that country, the portion relative to that income of the aggregate:”.

19. 1. Title XXI.0.1 is revoked.

2. Subsection 1 applies from the 1993 taxation year.

20. 1. Section 985.9.2R1 is amended

(1) by deleting paragraph *c*;

(2) by substituting a semicolon for the period at the end of paragraph *e*; and

(3) by adding the following after paragraph *e*:

“(f) “limited-dividend housing company” means a limited-dividend housing company contemplated in paragraph *c* of section 998 of the Act.”.

2. Subsection 1 has effect from 15 December 1995.

21. 1. The words “société immobilière” are substituted for the words “compagnie de logements” in the French text of subparagraph *c* of the first paragraph of section 985.9.2R3.

2. Subparagraph 1 has effect from 15 December 1995.

22. 1. The following is substituted for the part of the definition of the expression “personal income-tax credit” preceding paragraph *a* in section 1015R1:

““personal income-tax credit” means, in respect of a particular taxation year, the product obtained by multiplying 5 by the first-mentioned deduction in section 752.0.1 of the Act that the employee may deduct from his tax otherwise payable for the year or, where the employee has filed a return with the employer in accordance with section 1015.3 of the Act, the product obtained by multiplying 5 by the aggregate of the amounts that the employee may deduct, according to the information indicated by the employee in his last return filed with the employer in accordance with that section 1015.3, from his tax otherwise payable for the year under.”.

2. Subsection 1 has effect from 1 January 1996.

23. 1. Paragraph *e* of section 1015R2.1 is deleted.

2. Subsection 1 has effect from 1 January 1996.

24. 1. The following is substituted for paragraph *b* of section 1015R2.2:

“(b) an amount equal to his premium consisting of class “A” shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class “A” or “B” shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (1995, c. 48), that does not exceed the product obtained by multiplying 5 by the amount determined in the second paragraph of section 1015R3 in respect of such shares for that remuneration in respect of the employee.”.

2. Subsection 1 has effect from 1 January 1996.

25. 1. The following is substituted for the part of the second paragraph of section 1015R2.3 preceding subparagraph *a*:

“For the purposes of the first paragraph, the amount of the reduction for a taxation year determined in respect of an employee is the aggregate of the following amounts, as indicated in his last return filed with the employer in accordance with section 1015.3 of the Act:”.

2. Subsection 1 has effect from 1 January 1996.

26. 1. The following is substituted for section 1015R3:

“**1015R3.** The amount that an employer is required to deduct, under the Act, from a remuneration that he pays to an employee shall be equal to the amount by which the amount established in accordance with Sched-

ule A exceeds the amount determined in the second paragraph in respect of that employee, taking into account the amount of the remuneration paid to the employee, the length of the pay period, the amount of the employee’s personal income-tax credits and, where applicable, the adjustment applicable in respect of the deduction provided for in section 752.0.18.1 of the Act.

The amount referred to in the first paragraph shall be equal to 20 % of the amount deducted from the remuneration of the employee by the employer according to the authorization of the employee for the purchase by that employee, as first purchaser, of class “A” shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., c. F-3.2.1) or class “A” or “B” shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (1995, c. 48), without the total of the amounts determined under this paragraph exceeding \$1 000 for a year.”.

2. Subsection 1 has effect from 1 January 1996.

27. 1. The following is substituted for the first paragraph of section 1015R12:

“**1015R12.** An employer may make no deduction under sections 1015R3, 1015R5 to 1015R7 and 1015R9 from the remuneration of an employee for a taxation year where he files with his employer, for the year, the return contemplated in section 1015.3 of the Act informing him that his income from employment for the year will be less than the net amount that he claims for the year, as indicated in that return.”.

2. Subsection 1 has effect from 1 January 1996.

28. 1. Section 1015R13 is revoked.

2. Subsection 1 has effect from 1 January 1996.

29. 1. The following is substituted for section 1015R13.3:

“**1015R13.3.** Every person who, during a taxation year, pays a remuneration to a fisherman who, under subparagraph *n* of the second paragraph of section 1015 of the Act, has made an election for the year in prescribed form in respect of any remuneration to be paid to him shall deduct 13 % of that remuneration while that election is in force.”.

2. Subsection 1 has effect from 15 December 1995.

30. 1. The words “a qualified corporation” are substituted for the words “an eligible corporation” everywhere they occur in the English text of the first paragraph of section 1027R1.

2. Subsection 1 applies to a taxation year ending after 30 June 1994.

31. 1. The following is substituted for section 1029.8.1R0.4:

“**1029.8.1R0.4.** For the purposes of paragraph *a.1.1* of section 1029.8.1 of the Act, the Pulp and Paper Research Institute of Canada (PAPRICAN) and Forintek Canada Corp. (FORINTEK) are prescribed bodies.”.

2. Subsection 1 has effect from 23 August 1993.

32. 1. Section 1029.8.7.2R1 is revoked.

2. Subsection 1 has effect from 15 December 1995.

33. 1. The following is inserted after section 1029.8.17R2:

“**1029.8.33.2R1.** For the purposes of paragraph *c* of the definition of the expression “eligible trainee” provided for in the first paragraph of section 1029.8.33.2 of the Act, a prescribed program is a program approved by the Ministère de l'Éducation in accordance with the section “A NEW PATH IN VOCATIONAL EDUCATION” of the Experimental Program for Offering a Greater Variety of Options to Young People in Vocational Education.”.

2. Subsection 1 applies in respect of salaries and expenses paid within the framework of a qualified training period commencing after 9 May 1995.

34. 1. The following is inserted after subparagraph *d* of the second paragraph of section 1079.1R2:

“(d.1) class “A” or “B” shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (1995, c. 48);”.

2. Subsection 1 applies from the 1995 taxation year.

35. 1. The following is substituted for the first paragraph of section 1086R8.1.6:

“**1086R8.1.6.** A corporation governed by an act to establish a labour-sponsored fund shall file an information return in prescribed form in respect of any class “A”

share of its capital stock that it issues and, if it is governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (1995, c. 48), in respect of any class “B” share of its capital stock that it issues.”.

2. Subsection 1 applies from the 1995 taxation year.

36. 1. The following is inserted after section 1086R8.1.7:

“**1086R8.1.8.** A partnership that carries on a business in Canada, that causes scientific research and experimental development within the meaning of sections 222R1 and 222R2 to be undertaken on its behalf in Québec as part of a contract, and that makes an expenditure, as part of the contract, that is a portion of the consideration contemplated in subparagraph *c* of the first paragraph of section 1029.8 of the Act shall transmit in writing, within 60 days following the end of its fiscal period during which the expenditure is made, to each taxpayer who is a member thereof at the end of that fiscal period, the information required by section 1029.8.0.0.1 of the Act in respect of that contract.”.

2. Subsection 1 applies in respect of an expenditure made after 12 May 1994 for scientific research and experimental development undertaken after that date as part of a contract entered into after that date.

37. 1. The following is substituted for paragraph *a* of section 1086R8.7:

“(a) an indemnity it pays or determines under the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001) or the Workmen's Compensation Act (R.S.Q., c. A-3), other than a compensation described in section 311R1;”.

2. Subsection 1 has effect from 1 January 1995.

38. 1. The following is substituted for paragraph *a* of section 1086R8.9:

“(a) a benefit he pays under the Act respecting income security (R.S.Q., c. S-3.1.1), other than a benefit paid under Chapter III of that Act, an amount corresponding to the amount of the increase received and provided for in section 10.2 or 16.2 of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended, under section 91 of that Act, an amount received as a special benefit contemplated in Subdivision 2 of Division III of Chapter II of that Regulation, or a payment described in section 311.1R1;”.

2. Subsection 1 has effect from 1 January 1995. Furthermore, where section 1086R8.9, amended by it, applies

(1) after 31 December 1990 and before 1 January 1992, it shall be read as follows:

“**1086R8.9.** The Minister of Manpower, Income Security and Skills Development shall file an information return in prescribed form in respect of a benefit he pays under the Act respecting income security (1988, c. 51), other than a benefit paid under Chapter III of that Act or an amount received as a special benefit contemplated in Subdivision 2 of Division III of Chapter II of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended, under section 91 of that Act.”; or

(2) after 31 December 1991 and before 1 January 1995, paragraph *a* of that section shall be read as follows:

“(a) a benefit he pays under the Act respecting income security (R.S.Q., c. S-3.1.1), other than a benefit paid under Chapter III of that Act or an amount received as a special benefit contemplated in Subdivision 2 of Division III of Chapter II of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended, under section 91 of that Act;”.

39. 1. The following is substituted for sections 1086R8.12.1 and 1086R8.12.2:

“**1086R8.12.1.** The administrator of a multi-employer insurance plan, within the meaning of section 43.1 of the Act, shall disclose, to any employer that is a member of that plan and to any other person who pays a contribution contemplated in section 157.15 of the Act, the part of any contribution required to be paid by that employer or that other person under the plan which can reasonably be attributed to a plan for the insurance of persons, other than in relation to coverage against a loss of all or part of an income from an office, employment or business.

1086R8.12.2. The administrator of a multi-employer insurance plan, within the meaning of section 43.1 of the Act, shall file an information return in prescribed form where, for a taxation year, an individual is required to include an amount in computing his income under section 43.2 of the Act in relation to that plan or, if such is not the case, where he enjoys, at any time in the year, coverage under that plan, other than coverage against a loss of all or part of an income from an office, employment or business.”.

2. Subsection 1 applies from the 1994 taxation year. Furthermore, where section 1086R8.12.1 of the Regulation, amended by it, applies after 20 May 1993 and before 1 January 1994, it shall be read with the words “plan for the insurance of persons” being substituted for the words “personal insurance plan” in the English text.

40. 1. The following is inserted after section 1086R23.12:

“**1086R23.13.** A recognized financial institution that has granted an eligible loan to an individual for the acquisition of an eligible housing unit shall file an information return in prescribed form, in respect of that eligible housing unit, for each year in respect of which the individual may have to file that form under section 1029.8.91 of the Act.

In this section, the expressions “recognized financial institution”, “eligible housing unit” and “eligible loan” have the meaning assigned to them by the first paragraph of section 1029.8.83 of the Act.

1086R23.14. A participating municipality that, in a calendar year, issues a valid certificate in respect of an eligible housing unit acquired by an individual shall, in that year, personally give to that individual a copy of that certificate or send it to his last known address and file an information return in prescribed form in respect of that eligible housing unit acquired by the individual.

In this section, the expressions “valid certificate”, “eligible housing unit” and “participating municipality” have the meaning assigned to them by section 1029.8.93 of the Act.

1086R23.15. Every person, other than a person contemplated in the second paragraph, that provides day care in Québec for remuneration shall file an information return in prescribed form in respect of the amounts that he receives in that capacity in a calendar year.

For the purposes of the first paragraph, a person contemplated means an individual that is not a trust, other than such an individual holding a permit issued under the Act respecting child day care (R.S.Q., c. S-4.1), or recognized as a person responsible for home day care by a person holding a home day care agency permit issued under that same Act.

1086R23.16. Every person required under section 1086R23.15 to file an information return with the Minister shall, not later than the date on which the information return to the Minister is required to be filed, transmit, to each taxpayer who has paid to him in a calendar year an amount as expenses for day care provided in Québec, an information return in prescribed form.

The information return that is required to be transmitted to a taxpayer under the first paragraph shall be sent to his last known address or given to him personally.”.

2. Subsection 1, where it makes sections 1086R23.13 and 1086R23.14 of the Regulation, applies from the 1995 taxation year and, where it makes sections 1086R23.15 and 1086R23.16 of the Regulation, it applies from the 1996 taxation year.

41. The following is substituted for section 1088R14:

“**1088R14.** Where the aggregate of the amounts constituting the income for a taxation year from a business which an individual contemplated in section 25 of the Act carries on in Québec and elsewhere is greater than his income for the year, the portion of his income from a business which is attributable to an establishment in Québec is deemed to be equal to the proportion of his income for the year that the portion of his income for the year from the carrying on of a business which is attributable to an establishment in Québec, as otherwise determined, is of that aggregate.

For the purposes of the first paragraph, the income for a taxation year of an individual contemplated therein is the amount by which his income, computed without taking into account sections 36.1, 309.1, 334.1 and 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act, if he had resided in Québec on the last day of the taxation year, exceeds any amount deducted by him in computing his taxable income for the year under section 726.20.2, 737.16, 737.16.1, 737.21 or 737.25 of the Act.”.

42. 1. Section 1137R1 is amended

(1) by substituting a semicolon for the period at the end of subsection 3; and

(2) by adding the following after subsection 3:

“(4) For the purposes of subsection 1, where a corporation is a member of the partnership described in section 1 of the Act respecting the application of certain fiscal provisions to a limited partnership operating asbestos mines (1986, c. 68), the gross revenue of the partnership from a mineral resource owned or carried on by it and its gross revenue, on the one hand, are deemed to constitute, respectively, a gross revenue of the corporation from a mineral resource owned or carried on by it and a gross revenue of the corporation in the proportion that the corporation’s share of the income or loss of the partnership for the partnership’s fiscal year ending in the corporation’s taxation year is of the income or loss of the partnership for that fiscal period, assuming, if the

income and loss of the partnership for that fiscal period are nil, that the income of the partnership for that fiscal period is equal to \$1 000 000, and, on the other hand, are deemed not to constitute an income for the partnership.”.

2. Subsection 1 has effect from 19 June 1986. Notwithstanding the foregoing, where subsection 4 of section 1137R1 of the Regulation, made by it, applies to a fiscal period of a partnership ending

(a) before 27 April 1990, it shall be read as follows:

“(4) For the purposes of subsection 1, where a corporation is a member of the partnership described in section 1 of the Act respecting the application of certain fiscal provisions to a limited partnership operating asbestos mines (1986, c. 68), the gross revenue of the partnership from a mineral resource owned or carried on by it and its gross revenue, on the one hand, are deemed to constitute, respectively, a gross revenue of the corporation from a mineral resource owned or carried on by it and a gross revenue of the corporation in the proportion that its interest in the partnership is of the interest of all the members in the partnership, and, on the other hand, are deemed not to constitute an income for the partnership.”; or

(a) after 26 April 1990 and before 10 May 1995, it shall be read as follows:

“(4) For the purposes of subsection 1, where a corporation is a member of the partnership described in section 1 of the Act respecting the application of certain fiscal provisions to a limited partnership operating asbestos mines (1986, c. 68), the gross revenue of the partnership from a mineral resource owned or carried on by it and its gross revenue, on the one hand, are deemed to constitute, respectively, a gross revenue of the corporation from a mineral resource owned or carried on by it and a gross revenue of the corporation in the proportion that its interest in the profits of the partnership is of the interest of all the members in the profits of the partnership, and, on the other hand, are deemed not to constitute an income for the partnership.”.

43. 1. The words “in subparagraph *a* of the first paragraph of section 1141.1.1” are substituted for the words “in section 1141.1.1” in the first paragraph of section 1141.1.1R1.

2. Subsection 1 applies to a taxation year commencing after 9 May 1995.

44. 1. The Regulation is amended

(1) by substituting the word “file” for the word “issue” in the following provisions:

- the first paragraph of section 1086R8.12;
- the first paragraph of section 1086R8.16;

(2) by substituting the words “with the necessary modifications” for the words “*mutatis mutandis*” or “*mutatis mutandis*,”, as the case may be, in the following provisions:

- section 0R3;
- section 22R18;
- section 209.4R1;
- section 471R1;
- section 475R1;
- section 477R1;
- section 478R1;
- section 479R1;
- section 1027R9;
- section 1088R17;
- section 1089R14;

(3) by substituting the word “interentreprises” for the word “multi-employeurs” in the French text of the following provisions:

- section 1015R3.5;
- section 1086R8.12.3;

(4) by substituting the words “with the necessary modifications” for the words “*mutatis mutandis*” in the English text of the following provisions:

- section 517.1R1;
- section 965.4.5R1; and

(5) by substituting the words “PLAN FOR THE INSURANCE OF PERSONS” or “plan for the insurance of persons” for the words “PERSONAL INSURANCE PLAN” or “personal insurance plan” in the English text of the following provisions:

- the heading of Title III.0.1;
- the first paragraph of section 37.0.1.5R1;
- the part of the second paragraph of section 37.0.1.5R1 preceding subparagraph *a*;
- section 1086R8.12.3.

2. Paragraph 3 of subsection 1 applies from the 1994 taxation year.

3. Paragraph 5 of subsection 1 applies from the 1993 taxation year, except where it amends section 1086R8.12.3 of the Regulation, in which case it has effect from 21 May 1993.

Regulation respecting fiscal administration

45. 1. The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1), amended by the Regulations made by Orders in Council 80-82 dated 13 January 1982 (Suppl., p. 909), 499-82 dated 3 March 1982 (Suppl., p. 910), 1408-84 dated 13 June 1984, 1876-84 dated 16 August 1984, 2728-84 dated 12 December 1984, 251-85 dated 6 February 1985, 1863-85 dated 11 September 1985, 2584-85 dated 4 December 1985, 1240-86 dated 13 August 1986, 1270-86 dated 20 August 1986, 1930-86 dated 16 December 1986, 1725-88 dated 16 November 1988, 879-89 dated 7 June 1989, 922-89 dated 14 June 1989, 1798-90 dated 19 December 1990, 49-91 dated 16 January 1991, 497-92 dated 1 April 1992, 647-92 dated 29 April 1992, 993-92 dated 30 June 1992, 1078-92 dated 15 July 1992, 1498-93 dated 27 October 1993, 748-94 dated 18 May 1994, 960-94 dated 22 June 1994, 385-95 dated 22 March 1995, 472-95 dated 5 April 1995, 1693-95 dated 20 December 1995, 262-96 dated 28 February 1996, 466-96 dated 17 April 1996, 1117-96 dated 4 September 1996 and 1632-96 dated 18 December 1996, is further amended by substituting the following for paragraph 3 of section 7R7:

“(3) sections 130R10 and 130R31 and Classes 1 *l*, 2 *b*, 24, 27 and 34 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1).”

2. Subsection 1 applies in respect of a property acquired after 13 July 1990.

46. Division III is revoked.

47. The words “with the necessary modifications” are substituted for the words “*mutatis mutandis*” in section 96R5.

Regulation respecting contributions to the Québec Health Insurance Plan

48. 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, 778-94 dated 25 May 1994 and 36-96 dated 10 January 1996, is further amended by substituting the words “with the necessary modifications” for the words “*mutatis mutandis*” in the English text of section 3.

Regulation respecting contributions to the Québec Pension Plan

49. The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r. 2),

amended by the Regulations made by Orders in Council 3123-81 dated 11 November 1981, 2824-82 dated 1 December 1982, 2485-83 dated 30 November 1983, 2729-84 dated 12 December 1984, 2585-85 dated 4 December 1985, 1868-86 dated 10 December 1986, 1831-87 dated 2 December 1987, 840-88 dated 1 June 1988, 1820-88 dated 7 December 1988, 1803-89 dated 22 November 1989, 1690-90 dated 5 December 1990, 1658-91 dated 4 December 1991, 1800-92 dated 9 December 1992, 1647-93 dated 24 November 1993, 1692-94 dated 30 November 1994, 1563-95 dated 29 November 1995 and 1636-95 dated 13 December 1995, is further amended by substituting the words “with the necessary modifications” for the words “, adapted as required,” in section 11.

Regulation respecting proof required in determining real estate tax refund

50. The Regulation respecting proof required in determining real estate tax refund (R.R.Q., 1981, c. R-20.1, r. 2), amended by the Regulations made by Orders in Council 948-88 dated 15 June 1988 and 48-91 dated 16 January 1991, is further amended by substituting the words “in subparagraph 5 or 6 of subparagraph *i* of subparagraph *c*” for the words “in paragraph *iv* or *v* of subparagraph *c*” in section 1.

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

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Gouvernement du Québec

O.C. 1634-96, 18 December 1996

Taxation Act
(R.S.Q., c. I-3)

Regulation — Amendment

Regulation to amend the Regulation respecting the Taxation Act

WHEREAS under section 1015 of the Taxation Act (R.S.Q., c. I-3), amended by section 110 of Chapter 1 of the Statutes of 1995, by section 228 of Chapter 49 of the Statutes of 1995 and replaced by section 114 of Chapter 63 of the Statutes of 1995, a person who pays, allocates, grants or awards at any time during a taxation year any of the amounts mentioned therein shall deduct or withhold therefrom the prescribed amount and shall pay an equal amount to the Minister on the dates, for the periods and according to the terms and conditions prescribed;

WHEREAS under subparagraph *f* of the first paragraph of section 1086 of that Act, amended by section 227 of Chapter 63 of the Statutes of 1995, the Government may make regulations to generally prescribe the measures required for its application;

WHEREAS under section 1015R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r. 1), the amount which a person shall deduct under the Act is established in accordance with Schedule A to that Regulation;

WHEREAS changes made in the rates of contribution to the Québec Pension Plan and to the Employment Insurance of Canada, applicable from 1 January 1997 and the introduction of a new solidarity contribution for fighting poverty announced by the Minister of Finance in his Minister's Statement of 26 November 1996 require an adjustment in the income tax deducted at source for the period beginning on 1 January 1997 and ending on 31 December 1997;

WHEREAS in order to take these changes into account, it is expedient to amend the Regulation respecting the Taxation Act to substitute new tables of source deductions applicable for the 1997 taxation year for the tables presently in force prescribed by Schedule A to that Regulation;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed in section 8 of that Act, where 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 or amended by the Regulation warrants the absence of prior publication and such coming into force;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and of the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting the Taxation Act, attached hereto, be made.

Regulation to amend the Regulation respecting the Taxation Act

Taxation Act

(R.S.Q., c. I-3, s. 1086; 1995, c. 63, s. 227)

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, 1562-95 dated 29 November 1995, 35-96 dated 10 January 1996, 67-96 dated 16 January 1996, 523-96 dated 1 May 1996, 1631-96 dated 18 December 1996 and 1633-96 dated 18 December 1996, is further amended by substituting the Schedule attached hereto for Schedule A.

2. Subsection 1 applies from 1 January 1997.

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

Schedule A

Source Deductions of Québec Income Tax

Table 31

QUÉBEC INCOME TAX – Table 31 (Schedule A) 52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
150.00 – 151.99	19.92																	
152.00 – 153.99	20.29																	
154.00 – 155.99	20.65																	
156.00 – 157.99	21.01																	
158.00 – 159.99	21.38																	
160.00 – 161.99	21.74																	
162.00 – 163.99	22.11																	
164.00 – 165.99	22.47																	
166.00 – 167.99	22.84																	
168.00 – 169.99	23.20																	
170.00 – 171.99	23.56	0.35															0.27	
172.00 – 173.99	23.93	0.71															0.64	
174.00 – 175.99	24.29	1.08															1.02	
176.00 – 177.99	24.66	1.44															0.64	1.05
178.00 – 179.99	25.02	1.81															0.65	1.06
180.00 – 181.99	25.38	2.17															0.66	1.07
182.00 – 183.99	25.75	2.53															0.67	1.09
184.00 – 185.99	26.11	2.90															0.69	1.10
186.00 – 187.99	26.48	3.26															0.70	1.11
188.00 – 189.99	26.84	3.63															0.71	1.12
190.00 – 191.99	27.21	3.99															0.72	1.14
192.00 – 193.99	27.57	4.35	0.22														0.73	1.15
194.00 – 195.99	27.93	4.72	0.59														0.75	1.16
196.00 – 197.99	28.30	5.08	0.95														0.76	1.17
198.00 – 199.99	28.66	5.45	1.32														0.77	1.18
200.00 – 201.99	29.03	5.81	1.68														0.78	1.20
202.00 – 203.99	29.39	6.18	2.04														0.80	1.21
204.00 – 205.99	29.76	6.54	2.41														0.81	1.22
206.00 – 207.99	30.12	6.90	2.77														0.82	1.23
208.00 – 209.99	30.48	7.27	3.14														0.83	1.25
210.00 – 211.99	30.85	7.63	3.50														0.85	1.26
212.00 – 213.99	31.21	8.00	3.86														0.86	1.27
214.00 – 215.99	31.58	8.36	4.23														0.87	1.28
216.00 – 217.99	31.94	8.73	4.59														0.88	1.30
218.00 – 219.99	32.30	9.09	4.96														0.89	1.31
220.00 – 221.99	32.67	9.45	5.32														0.91	1.32
222.00 – 223.99	33.03	9.82	5.69														0.92	1.33
224.00 – 225.99	33.40	10.18	6.05														0.93	1.34
226.00 – 227.99	33.76	10.55	6.41	0.32													0.94	1.36
228.00 – 229.99	34.13	10.91	6.78	0.68													0.96	1.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
230.00 – 234.99	34.76	11.55	7.42	1.32												1.01	1.43	
235.00 – 239.99	35.67	12.46	8.33	2.23												1.04	1.46	
240.00 – 244.99	36.58	13.37	9.24	3.14												1.08	1.49	
245.00 – 249.99	37.49	14.28	10.15	4.05												1.11	1.52	
250.00 – 254.99	38.41	15.19	11.06	4.96												1.14	1.55	
255.00 – 259.99	39.32	16.10	11.97	5.87												1.17	1.58	
260.00 – 264.99	40.23	17.01	12.88	6.78												1.20	1.61	
265.00 – 269.99	41.14	17.92	13.79	7.69												1.23	1.64	
270.00 – 274.99	42.11	18.90	14.77	8.67												1.26	1.67	
275.00 – 279.99	43.13	19.91	15.78	9.68	0.83											1.29	1.70	
280.00 – 284.99	44.14	20.92	16.79	10.69	1.84											1.32	1.73	
285.00 – 289.99	45.15	21.94	17.81	11.71	2.85											1.35	1.76	
290.00 – 294.99	46.17	22.95	18.82	12.72	3.87											1.38	1.80	
295.00 – 299.99	47.18	23.96	19.83	13.73	4.88	0.75										1.41	1.83	
300.00 – 304.99	48.19	24.98	20.84	14.75	5.89	1.76										1.44	1.86	
305.00 – 309.99	49.20	25.99	21.86	15.76	6.90	2.77	0.02									1.47	1.89	
310.00 – 314.99	50.22	27.00	22.87	16.77	7.92	3.79	1.03									1.51	1.92	
315.00 – 319.99	51.23	28.01	23.88	17.78	8.93	4.80	2.04									1.54	1.95	
320.00 – 324.99	52.24	29.03	24.90	18.80	9.94	5.81	3.06	0.11								1.57	1.98	
325.00 – 329.99	53.26	30.04	25.91	19.81	10.96	6.82	4.07	1.12								1.60	2.01	
330.00 – 334.99	54.27	31.05	26.92	20.82	11.97	7.84	5.08	2.13								1.63	2.04	
335.00 – 339.99	55.28	32.07	27.93	21.83	12.98	8.85	6.10	3.14								1.66	2.07	
340.00 – 344.99	56.29	33.08	28.95	22.85	13.99	9.86	7.11	4.16								1.69	2.10	
345.00 – 349.99	57.31	34.09	29.96	23.86	15.01	10.88	8.12	5.17								1.72	2.13	
350.00 – 354.99	58.32	35.10	30.97	24.87	16.02	11.89	9.13	6.18	0.87							1.75	2.16	
355.00 – 359.99	59.33	36.12	31.99	25.89	17.03	12.90	10.15	7.20	1.88							1.78	2.19	
360.00 – 364.99	60.35	37.13	33.00	26.90	18.05	13.91	11.16	8.21	2.90							1.81	2.23	
365.00 – 369.99	61.36	38.14	34.01	27.91	19.06	14.93	12.17	9.22	3.91	0.07						1.84	2.26	
370.00 – 374.99	62.37	39.16	35.02	28.92	20.07	15.94	13.19	10.23	4.92	1.09						1.87	2.29	
375.00 – 379.99	63.38	40.17	36.04	29.94	21.08	16.95	14.20	11.25	5.93	2.10						1.90	2.32	
380.00 – 384.99	64.40	41.18	37.05	30.95	22.10	17.97	15.21	12.26	6.95	3.11						1.93	2.35	
385.00 – 389.99	65.41	42.19	38.06	31.96	23.11	18.98	16.22	13.27	7.96	4.12						1.97	2.38	
390.00 – 394.99	66.42	43.21	39.08	32.98	24.12	19.99	17.24	14.29	8.97	5.14						2.00	2.41	
395.00 – 399.99	67.44	44.22	40.09	33.99	25.14	21.00	18.25	15.30	9.99	6.15						2.03	2.44	
400.00 – 404.99	68.45	45.23	41.10	35.00	26.15	22.02	19.26	16.31	11.00	7.16						2.06	2.47	
405.00 – 409.99	69.46	46.25	42.11	36.01	27.16	23.03	20.28	17.32	12.01	8.18						2.09	2.50	
410.00 – 414.99	70.47	47.26	43.13	37.03	28.17	24.04	21.29	18.34	13.02	9.19						2.12	2.53	
415.00 – 419.99	71.49	48.27	44.14	38.04	29.19	25.06	22.30	19.35	14.04	10.20						2.15	2.56	
420.00 – 424.99	72.50	49.28	45.15	39.05	30.20	26.07	23.31	20.36	15.05	11.21						2.18	2.59	
425.00 – 429.99	73.51	50.30	46.16	40.07	31.21	27.08	24.33	21.38	16.06	12.23						2.21	2.62	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
430.00 – 439.99	75.03	51.82	47.68	41.59	32.73	28.60	25.85	22.89	17.58	13.75	10.50	8.93	4.60	0.66	0.66	2.26	2.67	1.96
440.00 – 449.99	77.11	53.90	49.76	43.67	34.81	30.68	27.95	24.98	19.66	15.83	12.58	11.01	6.68	2.74	2.74	2.32	2.73	1.96
450.00 – 459.99	79.34	56.13	52.00	45.90	37.04	32.91	30.16	27.21	21.89	18.06	14.81	13.24	8.91	4.97	0.25	2.38	2.79	0.25
460.00 – 469.99	81.57	58.36	54.23	48.13	39.27	35.14	32.39	29.44	24.12	20.29	17.04	15.47	11.14	7.20	2.48	2.44	2.85	1.96
470.00 – 479.99	83.80	60.59	56.46	50.36	41.50	37.37	34.62	31.67	26.35	22.52	19.27	17.70	13.37	9.43	4.71	2.50	2.92	1.96
480.00 – 489.99	86.03	62.82	58.69	52.59	43.73	39.60	36.85	33.90	28.58	24.75	21.50	19.93	15.60	11.66	6.94	2.56	2.98	1.96
490.00 – 499.99	88.26	65.05	60.92	54.82	45.96	41.83	39.08	36.13	30.81	26.98	23.73	22.16	17.83	13.89	9.17	2.63	3.04	1.96
500.00 – 509.99	90.49	67.28	63.15	57.05	48.19	44.06	41.31	38.36	33.04	29.21	25.96	24.39	20.06	16.13	11.40	2.69	3.10	1.96
510.00 – 519.99	92.72	69.51	65.38	59.28	50.42	46.29	43.54	40.59	35.28	31.44	28.19	26.62	22.29	18.36	13.63	2.75	3.16	1.96
520.00 – 529.99	94.98	71.74	67.61	61.51	52.65	48.52	45.77	42.82	37.51	33.67	30.42	28.85	24.52	20.59	15.86	2.81	3.22	1.96
530.00 – 539.99	97.32	73.97	69.84	63.74	54.88	50.75	48.00	45.05	39.74	35.90	32.65	31.08	26.75	22.82	18.09	2.87	3.28	1.96
540.00 – 549.99	99.65	76.20	72.07	65.97	57.12	52.98	50.23	47.28	41.97	38.13	34.88	33.31	28.98	25.05	20.32	2.93	3.35	1.96
550.00 – 559.99	101.99	78.43	74.30	68.20	59.35	55.21	52.46	49.51	44.20	40.36	37.11	35.54	31.21	27.28	22.55	2.99	3.41	1.96
560.00 – 569.99	104.33	80.66	76.53	70.43	61.58	57.44	54.69	51.74	46.43	42.59	39.34	37.77	33.44	29.51	24.78	3.06	3.47	1.96
570.00 – 579.99	106.67	82.89	78.76	72.66	63.81	59.67	56.92	53.97	48.66	44.82	41.57	40.00	35.67	31.74	27.02	3.12	3.53	1.96
580.00 – 589.99	109.01	85.12	80.99	74.89	66.04	61.90	59.15	56.20	50.89	47.05	43.80	42.23	37.90	33.97	29.25	3.18	3.59	1.96
590.00 – 599.99	111.35	87.35	83.22	77.12	68.27	64.13	61.38	58.43	53.12	49.28	46.03	44.46	40.13	36.20	31.48	3.24	3.65	1.96
600.00 – 609.99	113.69	89.58	85.45	79.35	70.50	66.37	63.61	60.66	55.35	51.51	48.26	46.69	42.36	38.43	33.71	3.30	3.71	1.96
610.00 – 619.99	116.03	91.81	87.68	81.58	72.73	68.60	65.84	62.89	57.58	53.74	50.50	48.92	44.59	40.66	35.94	3.39	3.83	1.96
620.00 – 629.99	118.37	94.04	89.91	83.81	74.96	70.83	68.07	65.12	59.81	55.97	52.73	51.15	46.82	42.89	38.17	3.57	4.00	1.96
630.00 – 639.99	120.71	96.36	92.14	86.04	77.19	73.06	70.30	67.35	62.04	58.20	54.96	53.38	49.05	45.12	40.40	3.66	4.09	1.96
640.00 – 649.99	123.05	98.70	94.37	88.27	79.42	75.29	72.53	69.58	64.27	60.43	57.19	55.61	51.28	47.35	42.63	3.72	4.15	1.96
650.00 – 659.99	125.39	101.04	96.70	90.50	81.65	77.52	74.76	71.81	66.50	62.66	59.42	57.84	53.51	49.58	44.86	3.78	4.22	1.96
660.00 – 669.99	127.73	103.38	99.04	92.73	83.88	79.75	76.99	74.04	68.73	64.89	61.65	60.07	55.74	51.81	47.09	3.85	4.28	1.96
670.00 – 679.99	130.07	105.72	101.38	94.98	86.11	81.98	79.22	76.27	70.96	67.12	63.88	62.30	57.97	54.04	49.32	3.91	4.35	1.96
680.00 – 689.99	132.41	108.06	103.72	97.32	88.34	84.21	81.45	78.50	73.19	69.35	66.11	64.53	60.20	56.27	51.55	3.98	4.41	1.96
690.00 – 699.99	134.75	110.44	106.10	99.71	90.61	86.48	83.72	80.77	75.46	71.62	68.38	66.80	62.48	58.54	53.82	4.00	4.48	1.96
700.00 – 709.99	137.20	112.84	108.51	102.11	92.90	88.77	86.01	83.06	77.75	73.92	70.67	69.10	64.77	60.83	56.11	4.00	4.54	1.96
710.00 – 719.99	139.60	115.25	110.91	104.51	95.23	91.06	88.31	85.36	80.04	76.21	72.96	71.39	67.06	63.12	58.40	4.00	4.60	1.96
720.00 – 729.99	142.00	117.65	113.32	106.92	97.63	93.35	90.60	87.65	82.34	78.50	75.25	73.68	69.35	65.42	60.69	4.00	4.67	1.96
730.00 – 739.99	144.41	120.05	115.72	109.32	100.03	95.70	92.89	89.94	84.63	80.79	77.54	75.97	71.64	67.71	62.99	4.00	4.73	1.96
740.00 – 749.99	146.81	122.46	118.12	111.73	102.44	98.10	95.21	92.23	86.92	83.08	79.84	78.26	73.93	70.00	65.28	4.00	4.80	1.96
750.00 – 759.99	149.21	124.86	120.53	114.13	104.84	100.51	97.62	94.52	89.21	85.37	82.13	80.55	76.23	72.29	67.57	4.00	4.86	1.96
760.00 – 769.99	151.62	127.27	122.93	116.53	107.25	102.91	100.02	96.93	91.50	87.67	84.42	82.85	78.52	74.58	69.86	4.00	4.93	1.96
770.00 – 779.99	154.02	129.67	125.34	118.94	109.65	105.32	102.43	99.33	93.79	89.96	86.71	85.14	80.81	76.87	72.15	4.00	4.99	1.96
780.00 – 789.99	156.43	132.07	127.74	121.34	112.05	107.72	104.83	101.73	96.16	92.25	89.00	87.43	83.10	79.17	74.44	4.00	5.05	1.96
790.00 – 799.99	158.83	134.48	130.14	123.75	114.46	110.12	107.23	104.14	98.57	94.54	91.29	89.72	85.39	81.46	76.74	4.00	5.12	1.96
800.00 – 809.99	161.23	136.88	132.55	126.15	116.86	112.53	109.64	106.54	100.97	96.95	93.59	92.01	87.68	83.75	79.03	4.00	5.18	1.96
810.00 – 819.99	163.64	139.29	134.95	128.55	119.27	114.93	112.04	108.95	103.37	99.35	95.94	94.30	89.98	86.04	81.32	4.00	5.25	1.96
820.00 – 829.99	166.11	141.75	137.42	131.02	121.73	117.40	114.51	111.41	105.84	101.82	98.41	96.76	92.33	88.39	83.67	4.00	5.25	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
830.00 – 839.99	168.58	144.22	139.89	133.49	124.20	119.87	116.98	113.88	108.31	104.29	100.88	99.23	94.69	90.75	86.02	4.00	5.25	1.96
840.00 – 849.99	171.04	146.69	142.36	135.96	126.67	122.34	119.45	116.35	110.78	106.75	103.35	101.70	97.16	93.10	88.38	4.00	5.25	1.96
850.00 – 859.99	173.51	149.16	144.82	138.43	129.14	124.81	121.92	118.82	113.25	109.22	105.82	104.17	99.63	95.50	90.75	4.00	5.25	1.96
860.00 – 869.99	175.98	151.63	147.29	140.90	131.61	127.27	124.38	121.28	115.72	111.69	108.29	106.63	102.09	97.97	93.08	4.00	5.25	1.96
870.00 – 879.99	178.45	154.10	149.76	143.36	134.08	129.74	126.85	123.76	118.18	114.16	110.75	109.10	104.56	100.44	95.48	4.00	5.25	1.96
880.00 – 889.99	180.92	156.56	152.23	145.83	136.54	132.21	129.32	126.23	120.65	116.63	113.22	111.57	107.03	102.90	97.95	4.00	5.25	1.96
890.00 – 899.99	183.39	159.03	154.70	148.30	139.01	134.68	131.79	128.69	123.12	119.10	115.69	114.04	109.50	105.37	100.42	4.00	5.25	1.96
900.00 – 909.99	185.85	161.50	157.17	150.77	141.48	137.15	134.26	131.16	125.59	121.56	118.16	116.51	111.97	107.84	102.89	4.00	5.25	1.96
910.00 – 919.99	188.32	163.97	159.64	153.24	143.95	139.62	136.73	133.63	128.06	124.03	120.63	118.98	114.44	110.31	105.36	4.00	5.25	1.96
920.00 – 929.99	190.79	166.44	162.10	155.71	146.42	142.08	139.19	136.09	130.53	126.50	123.10	121.45	116.90	112.78	107.82	4.00	5.25	1.96
930.00 – 939.99	193.26	168.91	164.57	158.17	148.89	144.55	141.66	138.57	132.99	128.97	125.56	123.91	119.37	115.25	110.29	4.00	5.25	1.96
940.00 – 949.99	195.73	171.37	167.04	160.64	151.35	147.02	144.13	141.04	135.46	131.44	128.03	126.38	121.84	117.71	112.76	4.00	5.25	1.96
950.00 – 959.99	198.21	173.84	169.51	163.11	153.82	149.49	146.60	143.50	137.93	133.91	130.50	128.85	124.31	120.18	115.23	4.00	5.25	1.96
960.00 – 969.99	200.79	176.35	172.01	165.62	156.33	151.99	149.11	146.01	140.44	136.41	133.01	131.36	126.82	122.69	117.75	4.00	5.25	1.96
970.00 – 979.99	203.43	178.92	174.59	168.19	158.90	154.57	151.68	148.59	143.01	138.99	135.58	133.93	129.39	125.26	120.31	4.00	5.25	1.96
980.00 – 989.99	206.08	181.50	177.17	170.77	161.48	157.15	154.26	151.16	145.59	141.56	138.16	136.51	131.97	127.84	122.89	4.00	5.25	1.96
990.00 – 999.99	208.73	184.08	179.74	173.34	164.06	159.72	156.83	153.74	148.16	144.14	140.73	139.08	134.54	130.41	125.46	4.00	5.25	1.96
1,000.00 – 1,009.99	211.38	186.65	182.32	175.92	166.63	162.30	159.41	156.31	150.74	146.72	143.31	141.66	137.12	132.99	128.04	4.00	5.25	1.96
1,010.00 – 1,019.99	214.03	189.23	184.89	178.49	169.21	164.87	161.98	158.89	153.32	149.29	145.89	144.23	139.69	135.56	130.61	4.00	5.25	1.96
1,020.00 – 1,029.99	216.67	191.80	187.47	181.07	171.78	167.45	164.56	161.46	155.89	151.87	148.46	146.81	142.27	138.14	133.19	4.00	5.25	1.96
1,030.00 – 1,039.99	219.32	194.38	190.04	183.65	174.36	170.02	167.14	164.04	158.47	154.44	151.04	149.39	144.85	140.72	135.76	4.02	5.30	1.96
1,040.00 – 1,049.99	221.97	196.95	192.62	186.22	176.93	172.60	169.71	166.62	161.04	157.02	153.61	151.96	147.42	143.29	138.34	4.09	5.37	1.96
1,050.00 – 1,059.99	224.62	199.58	195.20	188.80	179.51	175.18	172.29	169.19	163.62	159.59	156.19	154.54	150.00	145.87	140.92	4.11	5.40	1.96
1,060.00 – 1,069.99	227.26	202.23	197.77	191.37	182.09	177.75	174.86	171.77	166.19	162.17	158.76	157.11	152.57	148.44	143.49	4.11	5.40	1.96
1,070.00 – 1,079.99	229.91	204.88	200.42	193.95	184.66	180.33	177.44	174.34	168.77	164.75	161.34	159.69	155.15	151.02	146.07	4.11	5.40	1.96
1,080.00 – 1,089.99	232.56	207.52	203.07	196.52	187.24	182.90	180.01	176.92	171.35	167.32	163.92	162.26	157.72	153.60	148.64	4.11	5.40	1.96
1,090.00 – 1,099.99	235.21	210.17	205.72	199.14	189.81	185.48	182.59	179.49	173.92	169.90	166.49	164.84	160.30	156.17	151.22	4.11	5.40	1.96
1,100.00 – 1,109.99	237.86	212.82	208.36	201.79	192.39	188.05	185.17	182.07	176.50	172.47	169.07	167.42	162.88	158.75	153.79	4.11	5.40	1.96
1,110.00 – 1,119.99	240.50	215.47	211.01	204.44	194.96	190.63	187.74	184.64	179.07	175.05	171.64	169.99	165.45	161.32	156.37	4.11	5.40	1.96
1,120.00 – 1,129.99	243.15	218.12	213.66	207.08	197.54	193.21	190.32	187.22	181.65	177.62	174.22	172.57	168.03	163.90	158.95	4.11	5.40	1.96
1,130.00 – 1,139.99	245.80	220.76	216.31	209.73	200.18	195.78	192.89	189.80	184.22	180.20	176.79	175.14	170.60	166.47	161.52	4.11	5.40	1.96
1,140.00 – 1,149.99	248.45	223.41	218.96	212.38	202.83	198.38	195.47	192.37	186.80	182.78	179.37	177.72	173.18	169.05	164.10	4.11	5.40	1.96
1,150.00 – 1,159.99	251.10	226.06	221.60	215.03	205.48	201.02	198.05	194.95	189.38	185.35	181.95	180.29	175.75	171.63	166.67	4.11	5.40	1.96
1,160.00 – 1,169.99	253.74	228.71	224.25	217.67	208.13	203.67	200.70	197.52	191.95	187.93	184.52	182.87	178.33	174.20	169.25	4.11	5.40	1.96
1,170.00 – 1,179.99	256.39	231.36	226.90	220.32	210.77	206.32	203.35	200.17	194.53	190.50	187.10	185.45	180.91	176.78	171.82	4.11	5.40	1.96
1,180.00 – 1,189.99	259.04	234.00	229.55	222.97	213.42	208.97	206.00	202.81	197.10	193.08	189.67	188.02	183.48	179.35	174.40	4.11	5.40	1.96
1,190.00 – 1,199.99	261.69	236.65	232.20	225.62	216.07	211.62	208.64	205.46	199.73	195.65	192.25	190.60	186.06	181.93	176.98	4.11	5.40	1.96
1,200.00 – 1,209.99	264.34	239.30	234.84	228.27	218.72	214.26	211.29	208.11	202.38	198.24	194.82	193.17	188.63	184.50	179.55	4.11	5.40	1.96
1,210.00 – 1,219.99	266.98	241.95	237.49	230.91	221.37	216.91	213.94	210.76	205.03	200.89	197.40	195.75	191.21	187.08	182.13	4.11	5.40	1.96
1,220.00 – 1,229.99	269.63	244.60	240.14	233.56	224.01	219.56	216.59	213.41	207.68	203.54	200.04	198.39	193.78	189.66	184.70	4.11	5.40	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
1,230.00 – 1,249.99	273.60	248.57	244.11	237.53	227.99	223.53	220.56	217.38	211.65	207.51	204.01	202.31	197.65	193.52	188.57	4.11	5.40	1.96
1,250.00 – 1,269.99	278.90	253.86	249.41	242.83	233.28	228.83	225.86	222.67	216.94	212.81	209.31	207.61	202.94	198.70	193.72	4.11	5.40	1.96
1,270.00 – 1,289.99	284.20	259.16	254.70	248.13	238.58	234.12	231.15	227.97	222.24	218.10	214.60	212.90	208.24	203.99	198.90	4.11	5.40	1.96
1,290.00 – 1,309.99	289.49	264.45	260.00	253.42	243.87	239.42	236.45	233.27	227.54	223.40	219.90	218.20	213.53	209.29	204.20	4.11	5.40	1.96
1,310.00 – 1,329.99	294.79	269.75	265.29	258.72	249.17	244.71	241.74	238.56	232.83	228.70	225.19	223.50	218.83	214.59	209.49	4.11	5.40	1.96
1,330.00 – 1,349.99	300.08	275.05	270.59	264.01	254.47	250.01	247.04	243.86	238.13	233.99	230.49	228.79	224.12	219.88	214.79	4.11	5.40	1.96
1,350.00 – 1,369.99	305.38	280.34	275.89	269.31	259.76	255.31	252.34	249.15	243.42	239.29	235.79	234.09	229.42	225.18	220.09	4.11	5.40	1.96
1,370.00 – 1,389.99	310.67	285.64	281.18	274.61	265.06	260.60	257.63	254.45	248.72	244.58	241.08	239.38	234.72	230.47	225.38	4.11	5.40	1.96
1,390.00 – 1,409.99	315.97	290.93	286.48	279.90	270.35	265.90	262.93	259.74	254.02	249.88	246.38	244.68	240.01	235.77	230.68	4.11	5.40	1.96
1,410.00 – 1,429.99	321.27	296.23	291.77	285.20	275.65	271.19	268.22	265.04	259.31	255.17	251.67	249.98	245.31	241.06	235.97	4.11	5.40	1.96
1,430.00 – 1,449.99	326.56	301.53	297.07	290.49	280.94	276.49	273.52	270.34	264.61	260.47	256.97	255.27	250.60	246.36	241.27	4.11	5.40	1.96
1,450.00 – 1,469.99	331.86	306.82	302.37	295.79	286.24	281.78	278.81	275.63	269.90	265.77	262.27	260.57	255.90	251.66	246.56	4.11	5.40	1.96
1,470.00 – 1,489.99	337.15	312.12	307.66	301.08	291.54	287.08	284.11	280.93	275.20	271.06	267.56	265.86	261.20	256.95	251.86	4.11	5.40	1.96
1,490.00 – 1,509.99	342.45	317.41	312.96	306.38	296.83	292.38	289.41	286.22	280.49	276.36	272.86	271.16	266.49	262.25	257.16	4.11	5.40	1.96
1,510.00 – 1,529.99	347.75	322.71	318.25	311.68	302.13	297.67	294.70	291.52	285.79	281.65	278.15	276.46	271.79	267.54	262.45	4.11	5.40	1.96
1,530.00 – 1,549.99	353.04	328.00	323.55	316.97	307.42	302.97	300.00	296.82	291.09	286.95	283.45	281.75	277.08	272.84	267.75	4.11	5.40	1.96
1,550.00 – 1,569.99	358.34	333.30	328.84	322.27	312.72	308.26	305.29	302.11	296.38	292.25	288.74	287.05	282.38	278.14	273.04	4.11	5.40	1.96
1,570.00 – 1,589.99	363.63	338.60	334.14	327.56	318.02	313.56	310.59	307.41	301.68	297.54	294.04	292.34	287.67	283.43	278.34	4.11	5.40	1.96
1,590.00 – 1,609.99	368.93	343.89	339.44	332.86	323.31	318.86	315.89	312.70	306.97	302.84	299.34	297.64	292.97	288.73	283.64	4.11	5.40	1.96
1,610.00 – 1,629.99	374.22	349.19	344.73	338.16	328.61	324.15	321.18	318.00	312.27	308.13	304.63	302.93	298.27	294.02	288.93	4.11	5.40	1.96
1,630.00 – 1,649.99	379.52	354.48	350.03	343.45	333.90	329.45	326.48	323.29	317.57	313.43	309.93	308.23	303.56	299.32	294.23	4.11	5.40	1.96
1,650.00 – 1,669.99	384.82	359.78	355.32	348.75	339.20	334.74	331.77	328.59	322.86	318.72	315.22	313.53	308.86	304.61	299.52	4.11	5.40	1.96
1,670.00 – 1,689.99	390.11	365.08	360.62	354.04	344.49	340.04	337.07	333.89	328.16	324.02	320.52	318.82	314.15	309.91	304.82	4.11	5.40	1.96
1,690.00 – 1,709.99	395.41	370.37	365.92	359.34	349.79	345.34	342.36	339.18	333.45	329.32	325.82	324.12	319.45	315.21	310.11	4.11	5.40	1.96
1,710.00 – 1,729.99	400.70	375.67	371.21	364.63	355.09	350.63	347.66	344.48	338.75	334.61	331.11	329.41	324.75	320.50	315.41	4.11	5.40	1.96
1,730.00 – 1,749.99	406.00	380.96	376.51	369.93	360.38	355.93	352.96	349.77	344.05	339.91	336.41	334.71	330.04	325.80	320.71	4.11	5.40	1.96
1,750.00 – 1,769.99	411.30	386.26	381.80	375.23	365.68	361.22	358.25	355.07	349.34	345.20	341.70	340.01	335.34	331.09	326.00	4.11	5.40	1.96
1,770.00 – 1,789.99	416.59	391.55	387.10	380.52	370.97	366.52	363.55	360.37	354.64	350.50	347.00	345.30	340.63	336.39	331.30	4.11	5.40	1.96
1,790.00 – 1,809.99	421.89	396.85	392.40	385.82	376.27	371.81	368.84	365.66	359.93	355.80	352.29	350.60	345.93	341.69	336.59	4.11	5.40	1.96
1,810.00 – 1,829.99	427.18	402.15	397.69	391.11	381.57	377.11	374.14	370.96	365.23	361.09	357.59	355.89	351.22	346.98	341.89	4.11	5.40	1.96
1,830.00 – 1,849.99	432.48	407.44	402.99	396.41	386.86	382.41	379.44	376.25	370.52	366.39	362.89	361.19	356.52	352.28	347.19	4.11	5.40	1.96
1,850.00 – 1,869.99	437.77	412.74	408.28	401.71	392.16	387.70	384.73	381.55	375.82	371.68	368.18	366.48	361.82	357.57	352.48	4.11	5.40	1.96
1,870.00 – 1,889.99	443.07	418.03	413.58	407.00	397.45	393.00	390.03	386.84	381.12	376.98	373.48	371.78	367.11	362.87	357.78	4.11	5.40	1.96
1,890.00 – 1,909.99	448.37	423.33	418.87	412.30	402.75	398.29	395.32	392.14	386.41	382.27	378.77	377.08	372.41	368.16	363.07	4.11	5.40	1.96
1,910.00 – 1,929.99	453.66	428.63	424.17	417.59	408.04	403.59	400.62	397.44	391.71	387.57	384.07	382.37	377.70	373.46	368.37	4.11	5.40	1.96
1,930.00 – 1,949.99	458.96	433.92	429.47	422.89	413.34	408.89	405.91	402.73	397.00	392.87	389.37	387.67	383.00	378.76	373.66	4.11	5.40	1.96
1,950.00 – 1,969.99	464.25	439.22	434.76	428.18	418.64	414.18	411.21	408.03	402.30	398.16	394.66	392.96	388.30	384.05	378.96	4.11	5.40	1.96
1,970.00 – 1,989.99	469.55	444.51	440.06	433.48	423.93	419.48	416.51	413.32	407.60	403.46	399.96	398.26	393.59	389.35	384.26	4.11	5.40	1.96
1,990.00 – 2,009.99	474.85	449.81	445.35	438.78	429.23	424.77	421.80	418.62	412.89	408.75	405.25	403.56	398.89	394.64	389.55	4.11	5.40	1.96
2,010.00 – 2,029.99	480.14	455.10	450.65	444.07	434.52	430.07	427.10	423.92	418.19	414.05	410.55	408.85	404.18	399.94	394.85	4.11	5.40	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.													S*			
	O	A	B	C	D	E	F	G	H	I	J	K	L		M	N	R
2,030.00 – 2,069.99	488.09	463.05	458.59	452.02	442.47	438.01	435.04	431.86	426.13	421.99	418.49	416.79	412.13	407.88	402.79	411	1.96
2,070.00 – 2,109.99	498.68	473.64	469.18	462.61	453.06	448.60	445.63	442.45	436.72	432.58	429.08	427.39	422.72	418.48	413.38	411	1.96
2,110.00 – 2,149.99	509.27	484.23	479.78	473.20	463.65	459.20	456.23	453.04	447.31	443.18	439.68	437.98	433.31	429.07	423.97	411	1.96
2,150.00 – 2,189.99	519.86	494.82	490.37	483.79	474.24	469.79	466.82	463.63	457.91	453.77	450.27	448.57	443.90	439.66	434.57	411	1.96
2,190.00 – 2,229.99	530.45	505.42	500.96	494.38	484.83	480.38	477.41	474.23	468.50	464.36	460.86	459.16	454.49	450.25	445.16	411	1.96
2,230.00 – 2,269.99	541.04	516.01	511.55	504.97	495.43	490.97	488.00	484.82	479.09	474.95	471.45	469.75	465.09	460.84	455.75	411	1.96
2,270.00 – 2,309.99	551.64	526.60	522.14	515.57	506.02	501.56	498.59	495.41	489.68	485.54	482.04	480.34	475.68	471.43	466.34	411	1.96
2,310.00 – 2,349.99	562.23	537.19	532.73	526.16	516.61	512.15	509.18	506.00	500.27	496.13	492.63	490.94	486.27	482.03	476.93	411	1.96
2,350.00 – 2,389.99	572.82	547.78	543.33	536.75	527.20	522.75	519.78	516.59	510.86	506.73	503.23	501.53	496.86	492.62	487.52	411	1.96
2,390.00 – 2,429.99	583.41	558.37	553.92	547.34	537.79	533.34	530.37	527.18	521.46	517.32	513.82	512.12	507.45	503.21	498.12	411	1.96
2,430.00 – 2,469.99	594.00	568.97	564.51	557.93	548.38	543.93	540.96	537.78	532.05	527.91	524.41	522.71	518.04	513.80	508.71	411	1.96
2,470.00 – 2,509.99	604.59	579.56	575.10	568.52	558.98	554.52	551.55	548.37	542.64	538.50	535.00	533.30	528.64	524.39	519.30	411	1.96
2,510.00 – 2,549.99	615.19	590.15	585.69	579.12	569.57	565.11	562.14	558.96	553.23	549.09	545.59	543.90	539.23	534.98	529.89	411	1.96
2,550.00 – 2,589.99	625.78	600.74	596.28	589.71	580.16	575.70	572.73	569.55	563.82	559.69	556.18	554.49	549.82	545.58	540.48	411	1.96
2,590.00 – 2,629.99	636.37	611.33	606.88	600.30	590.75	586.30	583.33	580.14	574.41	570.28	566.78	565.08	560.41	556.17	551.08	411	1.96
2,630.00 – 2,669.99	646.96	621.92	617.47	610.89	601.34	596.89	593.92	590.73	585.00	580.87	577.37	575.67	571.00	566.76	561.67	411	1.96
2,670.00 – 2,709.99	657.55	632.52	628.06	621.48	611.93	607.48	604.51	601.33	595.60	591.46	587.96	586.26	581.59	577.35	572.26	411	1.96
2,710.00 – 2,749.99	668.14	643.11	638.65	632.07	622.53	618.07	615.10	611.92	606.19	602.05	598.55	596.85	592.19	587.94	582.85	411	1.96
2,750.00 – 2,789.99	678.74	653.70	649.24	642.67	633.13	628.66	625.69	622.51	616.78	612.64	609.14	607.45	602.78	598.53	593.44	411	1.96
2,790.00 – 2,829.99	689.33	664.29	659.83	653.26	643.71	639.25	636.28	633.10	627.37	623.24	619.73	618.04	613.37	609.13	604.03	411	1.96
2,830.00 – 2,869.99	699.92	674.88	670.43	663.85	654.30	649.85	646.88	643.69	637.96	633.83	630.33	628.63	623.96	619.72	614.63	411	1.96
2,870.00 – 2,909.99	710.51	685.47	681.02	674.44	664.89	660.44	657.47	654.28	648.56	644.42	640.92	639.22	634.55	630.31	625.22	411	1.96
2,910.00 – 2,949.99	721.10	696.07	691.61	685.03	675.48	671.03	668.06	664.88	659.15	655.01	651.51	649.81	645.14	640.90	635.81	411	1.96
2,950.00 – 2,989.99	731.69	706.66	702.20	695.62	686.08	681.62	678.65	675.47	669.74	665.60	662.10	660.40	655.74	651.49	646.40	411	1.96
2,990.00 – 3,029.99	742.29	717.25	712.79	706.22	696.67	692.21	689.24	686.06	680.33	676.19	672.69	671.00	666.33	662.08	656.99	411	1.96
3,030.00 – 3,069.99	752.88	727.84	723.39	716.81	707.26	702.80	699.83	696.65	690.92	686.79	683.28	681.59	676.92	672.68	667.58	411	1.96
3,070.00 – 3,109.99	763.47	738.43	733.98	727.40	717.85	713.40	710.43	707.24	701.51	697.38	693.88	692.18	687.51	683.27	678.18	411	1.96
3,110.00 – 3,149.99	774.06	749.02	744.57	737.99	728.44	723.99	721.03	717.85	712.11	707.97	704.47	702.77	698.10	693.86	688.77	411	1.96
3,150.00 – 3,189.99	784.65	759.62	755.16	748.58	739.03	734.58	731.61	728.43	722.70	718.56	715.06	713.36	708.69	704.45	699.36	411	1.96
3,190.00 – 3,229.99	795.24	770.21	765.75	759.17	749.63	745.17	742.20	739.02	733.29	729.15	725.65	723.95	719.29	715.04	709.95	411	1.96
3,230.00 – 3,269.99	805.84	780.80	776.34	769.77	760.22	755.76	752.79	749.61	743.88	739.74	736.24	734.55	729.88	725.63	720.54	411	1.96
3,270.00 – 3,309.99	816.43	791.39	786.94	780.36	770.81	766.35	763.38	760.20	754.47	750.33	746.83	745.14	740.47	736.23	731.13	411	1.96
3,310.00 – 3,349.99	827.02	801.98	797.53	790.95	781.40	776.95	773.98	770.79	765.06	760.93	757.43	755.73	751.06	746.82	741.73	411	1.96
3,350.00 – 3,389.99	837.61	812.57	808.12	801.54	791.99	787.54	784.57	781.38	775.66	771.52	768.02	766.32	761.65	757.41	752.32	411	1.96
3,390.00 – 3,429.99	848.20	823.17	818.71	812.13	802.59	798.13	795.16	791.98	786.25	782.11	778.61	776.91	772.24	768.00	762.91	411	1.96
3,430.00 – 3,469.99	858.79	833.76	829.30	822.72	813.18	808.72	805.75	802.57	796.84	792.70	789.20	787.50	782.83	778.59	773.50	411	1.96
3,470.00 – 3,509.99	869.38	844.35	839.89	833.32	823.77	819.31	816.34	813.16	807.43	803.29	799.79	798.10	793.43	789.19	784.09	411	1.96
3,510.00 – 3,549.99	879.98	854.94	850.49	843.91	834.36	829.90	826.93	823.75	818.02	813.89	810.38	808.69	804.02	799.78	794.68	411	1.96
3,550.00 – 3,589.99	890.57	865.53	861.08	854.50	844.95	840.50	837.53	834.34	828.61	824.48	820.98	819.28	814.61	810.37	805.28	411	1.96
3,590.00 – 3,629.99	901.16	876.12	871.67	865.09	855.54	851.09	848.12	844.93	839.21	835.07	831.57	829.87	825.20	820.96	815.87	411	1.96

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 52 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
300.00 – 303.99	39.84																	
304.00 – 307.99	40.57																	
308.00 – 311.99	41.30																	
312.00 – 315.99	42.03																	
316.00 – 319.99	42.76																	
320.00 – 323.99	43.49																	
324.00 – 327.99	44.21																	
328.00 – 331.99	44.94																	
332.00 – 335.99	45.67																	
336.00 – 339.99	46.40																	
340.00 – 343.99	47.13	0.70															0.54	
344.00 – 347.99	47.86	1.42															1.29	
348.00 – 351.99	48.58	2.15															2.04	
352.00 – 355.99	49.31	2.88															2.10	
356.00 – 359.99	50.04	3.61															2.15	
360.00 – 363.99	50.77	4.34															2.17	
364.00 – 367.99	51.50	5.07															2.20	
368.00 – 371.99	52.23	5.80															2.22	
372.00 – 375.99	52.95	6.52															2.25	
376.00 – 379.99	53.68	7.25															2.27	
380.00 – 383.99	54.41	7.98															2.30	
384.00 – 387.99	55.14	8.71	0.45														2.32	
388.00 – 391.99	55.87	9.44	1.17														2.34	
392.00 – 395.99	56.60	10.17	1.90														2.37	
396.00 – 399.99	57.33	10.89	2.63														2.39	
400.00 – 403.99	58.05	11.62	3.36														2.42	
404.00 – 407.99	58.78	12.35	4.09														2.44	
408.00 – 411.99	59.51	13.08	4.82														2.47	
412.00 – 415.99	60.24	13.81	5.54														2.49	
416.00 – 419.99	60.97	14.54	6.27														2.52	
420.00 – 423.99	61.70	15.26	7.00														2.54	
424.00 – 427.99	62.42	15.99	7.73														2.57	
428.00 – 431.99	63.15	16.72	8.46														2.59	
432.00 – 435.99	63.88	17.45	9.19														2.61	
436.00 – 439.99	64.61	18.18	9.92														2.64	
440.00 – 443.99	65.34	18.91	10.64														2.66	
444.00 – 447.99	66.07	19.64	11.37														2.69	
448.00 – 451.99	66.79	20.36	12.10														2.71	
452.00 – 455.99	67.52	21.09	12.83	0.63													2.74	
456.00 – 459.99	68.25	21.82	13.56	1.36													2.76	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
460.00 – 469.99	69.53	23.10	14.83	2.63												2.03	2.85	
470.00 – 479.99	71.35	24.92	16.65	4.46												2.09	2.92	
480.00 – 489.99	73.17	26.74	18.47	6.28												2.15	2.98	
490.00 – 499.99	74.99	28.56	20.30	8.10												2.21	3.04	
500.00 – 509.99	76.81	30.38	22.12	9.92												2.27	3.10	
510.00 – 519.99	78.63	32.20	23.94	11.74												2.33	3.16	
520.00 – 529.99	80.45	34.02	25.76	13.56												2.40	3.22	
530.00 – 539.99	82.27	35.84	27.58	15.38												2.46	3.28	
540.00 – 549.99	84.23	37.80	29.53	17.34												2.52	3.35	
550.00 – 559.99	86.25	39.82	31.56	19.36	1.66											2.58	3.41	
560.00 – 569.99	88.28	41.85	33.59	21.39	3.68											2.64	3.47	
570.00 – 579.99	90.31	43.87	35.61	23.41	5.71											2.70	3.53	
580.00 – 589.99	92.33	45.90	37.64	25.44	7.73											2.76	3.59	
590.00 – 599.99	94.36	47.93	39.66	27.46	9.76	1.49										2.83	3.65	
600.00 – 609.99	96.38	49.95	41.69	29.49	11.78	3.52										2.89	3.71	
610.00 – 619.99	98.41	51.98	43.71	31.52	13.81	5.55	0.04									2.95	3.78	
620.00 – 629.99	100.43	54.00	45.74	33.54	15.83	7.57	2.06									3.01	3.84	
630.00 – 639.99	102.46	56.03	47.77	35.57	17.86	9.60	4.09									3.07	3.90	
640.00 – 649.99	104.49	58.05	49.79	37.59	19.89	11.62	6.11	0.21								3.13	3.96	
650.00 – 659.99	106.51	60.08	51.82	39.62	21.91	13.65	8.14	2.24								3.19	4.02	
660.00 – 669.99	108.54	62.11	53.84	41.64	23.94	15.67	10.17	4.26								3.26	4.08	
670.00 – 679.99	110.56	64.13	55.87	43.67	25.96	17.70	12.19	6.29								3.32	4.14	
680.00 – 689.99	112.59	66.16	57.89	45.70	27.99	19.73	14.22	8.31								3.38	4.20	
690.00 – 699.99	114.61	68.18	59.92	47.72	30.01	21.75	16.24	10.34								3.44	4.27	
700.00 – 709.99	116.64	70.21	61.94	49.75	32.04	23.78	18.27	12.37	1.74							3.50	4.33	
710.00 – 719.99	118.66	72.23	63.97	51.77	34.07	25.80	20.29	14.39	3.77							3.56	4.39	
720.00 – 729.99	120.69	74.26	66.00	53.80	36.09	27.83	22.32	16.42	5.79							3.62	4.45	
730.00 – 739.99	122.72	76.28	68.02	55.82	38.12	29.85	24.34	18.44	7.82							3.69	4.51	
740.00 – 749.99	124.74	78.31	70.05	57.85	40.14	31.88	26.37	20.47	9.84	0.15						3.75	4.57	
750.00 – 759.99	126.77	80.34	72.07	59.88	42.17	33.91	28.40	22.49	11.87	4.20						3.81	4.63	
760.00 – 769.99	128.79	82.36	74.10	61.90	44.19	35.93	30.42	24.52	13.90	6.22						3.87	4.70	
770.00 – 779.99	130.82	84.39	76.12	63.93	46.22	37.96	32.45	26.55	15.92	8.25	1.76					3.93	4.76	
780.00 – 789.99	132.84	86.41	78.15	65.95	48.25	39.98	34.47	28.57	17.95	10.27	3.78	0.63				3.99	4.82	
790.00 – 799.99	134.87	88.44	80.18	67.98	50.27	42.01	36.50	30.60	19.97	12.30	5.81	2.66				4.05	4.88	
800.00 – 809.99	136.90	90.46	82.20	70.00	52.30	44.03	38.52	32.62	22.00	14.33	7.83	4.68				4.12	4.94	
810.00 – 819.99	138.92	92.49	84.23	72.03	54.32	46.06	40.55	34.65	24.02	16.35	9.86	6.71				4.18	5.00	
820.00 – 829.99	140.95	94.52	86.25	74.05	56.35	48.08	42.58	36.67	26.05	18.38	11.88	8.74	0.08			4.24	5.06	
830.00 – 839.99	142.97	96.54	88.28	76.08	58.37	50.11	44.60	38.70	28.08	20.40	13.91	10.76	2.11			4.30	5.13	
840.00 – 849.99	145.00	98.57	90.30	78.11	60.40	52.14	46.63	40.72	30.10	22.43	15.94	12.79	4.13			4.36	5.19	
850.00 – 859.99	147.02	100.59	92.33	80.13	62.42	54.16	48.65	42.75	32.13	24.45	17.96	14.81	6.16			4.42	5.25	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
860.00 – 879.99	150.06	103.63	95.37	83.17	65.46	57.20	51.69	45.79	35.16	27.49	21.00	17.85	9.20	1.33		4.51	5.34	
880.00 – 899.99	154.22	107.79	99.53	87.33	69.62	61.36	55.85	49.95	39.33	31.65	25.16	22.01	13.36	5.49		4.64	5.46	
900.00 – 919.99	158.68	112.25	103.99	91.79	74.09	65.82	60.31	54.41	43.79	36.11	29.62	26.47	17.82	9.95	0.50	4.76	5.59	0.50
920.00 – 939.99	163.15	116.71	108.45	96.25	78.55	70.28	64.77	58.87	48.25	40.57	34.08	30.93	22.28	14.41	4.96	4.88	5.71	3.86
940.00 – 959.99	167.61	121.17	112.91	100.71	83.01	74.74	69.23	63.33	52.71	45.04	38.54	35.39	26.74	18.87	9.42	5.01	5.83	3.86
960.00 – 979.99	172.07	125.63	117.37	105.17	87.47	79.20	73.70	67.79	57.17	49.50	43.00	39.86	31.20	23.33	13.89	5.13	5.95	3.86
980.00 – 999.99	176.53	130.10	121.83	109.63	91.93	83.66	78.16	72.25	61.63	53.96	47.46	44.32	35.66	27.79	18.35	5.25	6.08	3.86
1,000.00 – 1,019.99	180.99	134.56	126.29	114.09	96.39	88.12	82.62	76.71	66.09	58.42	51.92	48.78	40.12	32.25	22.81	5.37	6.20	3.86
1,020.00 – 1,039.99	185.45	139.02	130.75	118.56	100.85	92.59	87.08	81.17	70.55	62.88	56.38	53.24	44.58	36.71	27.27	5.50	6.32	3.86
1,040.00 – 1,059.99	189.95	143.48	135.21	123.02	105.31	97.05	91.54	85.63	75.01	67.34	60.85	57.70	49.04	41.17	31.75	5.62	6.45	3.86
1,060.00 – 1,079.99	194.63	147.94	139.67	127.48	109.77	101.51	96.00	90.10	79.47	71.80	65.31	62.16	53.50	45.63	36.19	5.74	6.57	3.86
1,080.00 – 1,099.99	199.31	152.40	144.14	131.94	114.23	105.97	100.46	94.56	83.93	76.26	69.77	66.62	57.96	50.09	40.65	5.86	6.69	3.86
1,100.00 – 1,119.99	203.99	156.86	148.60	136.40	118.69	110.43	104.92	99.02	88.39	80.72	74.23	71.08	62.42	54.55	45.11	5.99	6.81	3.86
1,120.00 – 1,139.99	208.67	161.32	153.06	140.86	123.15	114.89	109.38	103.48	92.85	85.18	78.69	75.54	66.88	59.01	49.57	6.11	6.94	3.86
1,140.00 – 1,159.99	213.35	165.78	157.52	145.32	127.61	119.35	113.84	107.94	97.31	89.64	83.15	80.00	71.34	63.47	54.03	6.23	7.06	3.86
1,160.00 – 1,179.99	218.03	170.24	161.98	149.78	132.07	123.81	118.30	112.40	101.77	94.10	87.61	84.46	75.80	67.93	58.49	6.36	7.18	3.86
1,180.00 – 1,199.99	222.71	174.70	166.44	154.24	136.53	128.27	122.76	116.86	106.23	98.56	92.07	88.92	80.26	72.39	62.95	6.48	7.30	3.86
1,200.00 – 1,219.99	227.39	179.16	170.90	158.70	140.99	132.73	127.22	121.32	110.70	103.02	96.53	93.38	84.73	76.86	67.41	6.60	7.43	3.86
1,220.00 – 1,239.99	232.06	183.62	175.36	163.16	145.45	137.19	131.68	125.78	115.16	107.48	100.99	97.84	89.19	81.32	71.87	6.79	7.66	3.86
1,240.00 – 1,259.99	236.74	188.08	179.82	167.62	149.91	141.65	136.14	130.24	119.62	111.94	105.45	102.30	93.65	85.78	76.33	7.14	8.00	3.86
1,260.00 – 1,279.99	241.42	192.72	184.28	172.08	154.38	146.11	140.60	134.70	124.08	116.40	109.91	106.76	98.11	90.24	80.79	7.31	8.18	3.86
1,280.00 – 1,299.99	246.10	197.39	188.74	176.54	158.84	150.57	145.06	139.16	128.54	120.86	114.37	111.22	102.57	94.70	85.25	7.44	8.31	3.86
1,300.00 – 1,319.99	250.78	202.07	193.41	181.00	163.30	155.03	149.52	143.62	135.00	125.32	118.83	115.68	107.03	99.16	89.71	7.57	8.44	3.86
1,320.00 – 1,339.99	255.46	206.75	198.08	185.46	167.76	159.49	153.98	148.08	137.46	129.79	123.29	120.15	111.49	103.62	94.18	7.70	8.56	3.86
1,340.00 – 1,359.99	260.14	211.43	202.76	189.97	172.22	163.95	158.45	152.54	141.92	134.25	127.75	124.61	115.95	108.08	98.64	7.83	8.69	3.86
1,360.00 – 1,379.99	264.82	216.11	207.44	194.65	176.68	168.41	162.91	157.00	146.38	138.71	132.21	129.07	120.41	112.54	103.10	7.95	8.82	3.86
1,380.00 – 1,399.99	269.58	220.87	212.21	199.41	181.22	172.96	167.45	161.54	150.92	143.25	136.75	133.61	124.95	117.08	107.64	8.00	8.95	3.86
1,400.00 – 1,419.99	274.39	225.68	217.01	204.22	185.80	177.54	170.03	166.13	155.50	147.83	141.34	138.19	129.53	121.66	112.22	8.00	9.08	3.86
1,420.00 – 1,439.99	279.20	230.49	221.82	209.03	190.45	182.12	176.61	170.71	160.09	152.41	145.92	142.77	134.12	126.25	116.80	8.00	9.21	3.86
1,440.00 – 1,459.99	284.01	235.30	226.63	213.83	195.26	186.71	181.20	175.29	164.67	157.00	150.50	147.36	138.70	130.83	121.39	8.00	9.34	3.86
1,460.00 – 1,479.99	288.81	240.11	231.44	218.64	200.07	191.40	185.78	179.88	169.25	161.58	155.09	151.94	143.28	135.41	125.97	8.00	9.47	3.86
1,480.00 – 1,499.99	293.62	244.91	236.25	223.45	204.88	196.21	190.43	184.66	173.84	166.16	159.67	156.52	147.87	140.00	130.55	8.00	9.59	3.86
1,500.00 – 1,519.99	298.43	249.72	241.05	228.26	209.68	201.02	195.24	189.05	178.42	170.75	164.25	161.11	152.45	144.58	135.14	8.00	9.72	3.86
1,520.00 – 1,539.99	303.24	254.53	245.86	233.07	214.49	205.82	200.04	193.85	188.00	175.33	168.84	165.69	157.03	149.16	139.72	8.00	9.85	3.86
1,540.00 – 1,559.99	308.05	259.34	250.67	237.87	219.30	210.63	204.85	198.66	187.59	179.91	173.42	170.27	161.62	153.75	144.30	8.00	9.98	3.86
1,560.00 – 1,579.99	312.85	264.15	255.48	242.68	224.11	215.44	209.66	203.47	192.32	189.08	182.59	179.44	166.20	158.33	148.89	8.00	10.11	3.86
1,580.00 – 1,599.99	317.66	268.95	260.29	247.49	228.92	220.25	214.47	208.28	197.13	189.50	186.17	182.92	170.78	162.91	153.47	8.00	10.24	3.86
1,600.00 – 1,619.99	322.47	273.76	265.09	252.30	233.72	225.06	219.28	213.08	201.94	193.89	187.17	184.02	175.37	167.50	158.05	8.00	10.37	3.86
1,620.00 – 1,639.99	327.28	278.57	269.90	257.11	238.53	229.86	224.08	217.89	206.75	198.70	191.89	188.61	177.09	172.08	162.64	8.00	10.50	3.86
1,640.00 – 1,659.99	332.21	283.51	274.84	262.04	243.47	234.80	229.02	222.83	211.68	203.64	196.83	193.52	184.66	176.79	167.34	8.00	10.50	3.86

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
1,660.00 – 1,679.99	337.15	288.44	279.78	266.98	248.41	239.74	233.96	227.77	216.62	208.57	201.76	198.46	189.38	181.49	172.05	8.00	10.50	3.86
1,680.00 – 1,699.99	342.09	293.38	284.71	271.92	253.34	244.67	238.89	232.70	221.56	213.51	206.70	203.40	194.32	186.20	176.75	8.00	10.50	3.86
1,700.00 – 1,719.99	347.02	298.32	289.65	276.85	258.28	249.61	243.83	237.64	226.50	218.45	211.64	208.33	199.25	191.00	181.46	8.00	10.50	3.86
1,720.00 – 1,739.99	351.96	303.25	294.59	281.79	263.22	254.55	248.77	242.58	231.43	223.38	216.57	213.27	204.19	195.93	186.17	8.00	10.50	3.86
1,740.00 – 1,759.99	356.90	308.19	299.52	286.75	268.15	259.48	253.71	247.51	236.37	228.32	221.51	218.21	209.13	200.87	190.96	8.00	10.50	3.86
1,760.00 – 1,779.99	361.84	313.13	304.46	291.66	273.09	264.42	258.64	252.45	241.31	233.26	226.45	223.14	214.06	205.81	195.90	8.00	10.50	3.86
1,780.00 – 1,799.99	366.77	318.06	309.40	296.60	278.03	269.36	263.58	257.39	246.24	238.19	231.38	228.08	219.00	210.74	200.84	8.00	10.50	3.86
1,800.00 – 1,819.99	371.71	323.00	314.33	301.54	282.96	274.29	268.52	262.32	251.18	243.13	236.32	233.02	223.94	215.68	205.77	8.00	10.50	3.86
1,820.00 – 1,839.99	376.65	327.94	319.27	306.47	287.90	279.23	273.45	267.26	256.12	248.07	241.26	237.95	228.87	220.62	210.71	8.00	10.50	3.86
1,840.00 – 1,859.99	381.58	332.88	324.21	311.41	292.84	284.17	278.39	272.20	261.05	253.00	246.19	242.89	233.81	225.55	215.65	8.00	10.50	3.86
1,860.00 – 1,879.99	386.52	337.81	329.14	316.35	297.77	289.10	283.33	277.13	265.99	257.94	251.13	247.83	238.75	230.49	220.58	8.00	10.50	3.86
1,880.00 – 1,899.99	391.46	342.75	334.08	321.28	302.71	294.04	288.26	282.07	270.93	262.88	256.07	252.76	243.68	235.43	225.52	8.00	10.50	3.86
1,900.00 – 1,919.99	396.42	347.69	339.02	326.22	307.65	298.98	293.20	287.01	275.86	267.81	261.00	257.70	248.62	240.36	230.46	8.00	10.50	3.86
1,920.00 – 1,939.99	401.57	352.70	344.03	331.23	312.66	303.99	298.21	292.02	280.87	272.82	266.01	262.71	253.63	245.38	235.47	8.00	10.50	3.86
1,940.00 – 1,959.99	406.87	357.85	349.18	336.38	317.81	309.14	303.36	297.17	286.03	277.98	271.17	267.86	258.78	250.53	240.62	8.00	10.50	3.86
1,960.00 – 1,979.99	412.16	363.00	354.33	341.54	322.96	314.29	308.51	302.32	291.18	283.13	276.32	273.01	263.93	255.68	245.77	8.00	10.50	3.86
1,980.00 – 1,999.99	417.46	368.15	359.48	346.69	328.11	319.44	313.66	307.47	296.33	288.28	281.47	278.17	269.09	260.83	250.92	8.00	10.50	3.86
2,000.00 – 2,019.99	422.75	373.30	364.63	351.84	333.26	324.15	318.38	312.19	301.04	293.43	286.62	283.32	274.24	265.98	256.07	8.00	10.50	3.86
2,020.00 – 2,039.99	428.05	378.45	369.79	356.99	338.41	329.75	323.97	317.78	306.63	298.58	291.77	288.47	279.39	271.13	261.23	8.00	10.50	3.86
2,040.00 – 2,059.99	433.35	383.60	374.94	362.14	343.57	334.90	329.12	322.93	311.78	303.73	296.92	293.62	284.54	276.28	266.38	8.00	10.50	3.86
2,060.00 – 2,079.99	438.64	388.76	380.09	367.29	348.72	340.05	334.27	328.08	316.93	308.88	302.07	298.77	289.69	281.44	271.53	8.04	10.60	3.86
2,080.00 – 2,099.99	443.94	393.91	385.24	372.44	353.87	345.20	339.42	333.23	322.09	314.04	307.23	303.92	294.84	286.59	276.68	8.18	10.75	3.86
2,100.00 – 2,119.99	449.23	399.16	390.59	377.59	359.02	350.35	344.57	338.38	327.24	319.19	312.38	309.07	299.99	291.74	281.83	8.22	10.79	3.86
2,120.00 – 2,139.99	454.53	404.46	395.55	382.75	364.17	355.50	349.72	343.53	332.39	324.34	317.53	314.23	305.14	296.89	286.98	8.22	10.79	3.86
2,140.00 – 2,159.99	459.83	409.75	400.84	387.90	369.32	360.65	354.88	348.68	337.54	329.49	322.68	319.38	310.30	302.04	292.13	8.22	10.79	3.86
2,160.00 – 2,179.99	465.12	415.05	406.14	393.05	374.47	365.81	360.03	353.84	342.69	334.64	327.83	324.53	315.45	307.19	297.29	8.22	10.79	3.86
2,180.00 – 2,199.99	470.42	420.34	411.43	398.28	379.63	370.96	365.18	358.99	347.84	339.79	332.98	329.68	320.60	312.34	302.44	8.22	10.79	3.86
2,200.00 – 2,219.99	475.71	425.64	416.73	403.57	384.78	376.11	370.33	364.14	352.99	344.94	338.13	334.83	325.75	317.50	307.59	8.22	10.79	3.86
2,220.00 – 2,239.99	481.01	430.94	422.03	408.87	389.93	381.26	375.48	369.29	358.15	350.10	343.29	339.98	330.90	322.65	312.74	8.22	10.79	3.86
2,240.00 – 2,259.99	486.31	436.23	427.32	414.17	395.08	386.41	380.63	374.44	363.30	355.25	348.44	345.13	336.05	327.80	317.89	8.22	10.79	3.86
2,260.00 – 2,279.99	491.60	441.53	432.62	419.46	400.37	391.56	385.78	379.59	368.45	360.40	353.59	350.29	341.20	332.95	323.04	8.22	10.79	3.86
2,280.00 – 2,299.99	496.90	446.82	437.91	424.76	405.66	396.75	390.94	384.74	373.60	365.55	358.74	355.44	346.36	338.10	328.19	8.22	10.79	3.86
2,300.00 – 2,319.99	502.19	452.12	443.21	430.05	410.96	402.05	396.11	389.90	378.75	370.70	363.89	360.59	351.51	343.25	333.53	8.22	10.79	3.86
2,320.00 – 2,339.99	507.49	457.42	448.50	435.35	416.25	407.34	401.40	395.05	383.90	375.85	369.04	365.74	356.66	348.40	338.50	8.22	10.79	3.86
2,340.00 – 2,359.99	512.78	462.71	453.80	440.65	421.55	412.64	406.70	400.33	389.05	381.00	374.19	370.89	361.81	353.55	343.65	8.22	10.79	3.86
2,360.00 – 2,379.99	518.08	468.01	459.10	445.94	426.85	417.93	411.99	405.63	394.20	386.16	379.35	376.04	366.96	358.71	348.80	8.22	10.79	3.86
2,380.00 – 2,399.99	523.38	473.30	464.39	451.24	432.14	423.23	417.29	410.92	399.47	391.31	384.50	381.19	372.11	363.86	353.95	8.22	10.79	3.86
2,400.00 – 2,419.99	528.67	478.60	469.69	456.53	437.44	428.53	422.59	416.22	404.76	396.49	389.65	386.35	377.26	369.01	359.10	8.22	10.79	3.86
2,420.00 – 2,439.99	533.97	483.89	474.98	461.83	442.73	433.82	427.88	421.52	410.06	401.78	394.80	391.50	382.42	374.16	364.25	8.22	10.79	3.86
2,440.00 – 2,459.99	539.26	489.19	480.28	467.12	448.03	439.12	433.18	426.81	415.35	407.08	400.08	396.68	387.57	379.31	369.41	8.22	10.79	3.86

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **26 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																									
	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*								
2,460.00 – 2,499.99	547.21	497.13	488.22	475.07	455.97	447.06	441.12	434.76	423.30	415.02	408.02	404.63	395.29	387.04	377.13	8.22	10.79	3.86								
2,500.00 – 2,539.99	557.80	507.73	498.81	485.66	466.56	457.65	451.71	445.35	433.89	425.62	418.61	415.22	405.88	397.40	387.44	8.22	10.79	3.86								
2,540.00 – 2,579.99	568.39	518.32	509.41	496.25	477.16	468.24	462.30	455.94	444.48	436.21	429.20	425.81	416.47	407.99	397.80	8.22	10.79	3.86								
2,580.00 – 2,619.99	578.98	528.91	520.00	506.84	487.75	478.84	472.90	466.53	455.07	446.80	439.80	436.40	427.07	418.58	408.40	8.22	10.79	3.86								
2,620.00 – 2,659.99	589.57	539.50	530.59	517.44	498.34	489.43	483.49	477.12	465.66	457.39	450.39	446.99	437.66	429.17	418.99	8.22	10.79	3.86								
2,660.00 – 2,699.99	600.17	550.09	541.18	528.03	508.93	500.02	494.08	487.71	476.26	467.98	460.98	457.59	448.25	439.76	429.58	8.22	10.79	3.86								
2,700.00 – 2,739.99	610.76	560.68	551.77	538.62	519.52	510.61	504.67	498.31	486.85	478.57	471.57	468.18	458.84	450.35	440.17	8.22	10.79	3.86								
2,740.00 – 2,779.99	621.35	571.28	562.36	549.21	530.11	521.20	515.26	508.90	497.44	489.17	482.16	478.77	469.43	460.95	450.76	8.22	10.79	3.86								
2,780.00 – 2,819.99	631.94	581.87	572.96	559.80	540.71	531.79	525.85	519.49	508.03	499.76	492.75	489.36	480.02	471.54	461.35	8.22	10.79	3.86								
2,820.00 – 2,859.99	642.53	592.46	583.55	570.39	551.30	542.39	536.45	530.08	518.62	510.35	503.35	499.95	490.62	482.13	471.95	8.22	10.79	3.86								
2,860.00 – 2,899.99	653.12	603.05	594.14	580.99	561.89	552.98	547.04	540.67	529.21	520.94	513.94	510.54	501.21	492.72	482.54	8.22	10.79	3.86								
2,900.00 – 2,939.99	663.72	613.64	604.73	591.58	572.48	563.57	557.63	551.26	539.81	531.53	524.53	521.14	511.80	503.31	493.13	8.22	10.79	3.86								
2,940.00 – 2,979.99	674.31	624.23	615.32	602.17	583.07	574.16	568.22	561.86	550.40	542.12	535.12	531.73	522.39	513.90	503.72	8.22	10.79	3.86								
2,980.00 – 3,019.99	684.90	634.83	625.91	612.76	593.66	584.75	578.81	572.45	560.99	552.72	545.71	542.32	532.98	524.50	514.31	8.22	10.79	3.86								
3,020.00 – 3,059.99	695.49	645.42	636.51	623.35	604.26	595.35	589.40	583.04	571.58	563.31	556.31	552.91	543.57	535.09	524.90	8.22	10.79	3.86								
3,060.00 – 3,099.99	706.08	656.01	647.10	633.94	614.85	605.94	600.00	593.63	582.17	573.90	566.90	563.50	554.17	545.68	535.50	8.22	10.79	3.86								
3,100.00 – 3,139.99	716.67	666.60	657.69	644.54	625.44	616.53	610.59	604.22	592.76	584.49	577.49	574.09	564.76	556.27	546.09	8.22	10.79	3.86								
3,140.00 – 3,179.99	727.27	677.19	668.28	655.13	636.03	627.12	621.18	614.81	603.36	595.08	588.08	584.69	575.35	566.86	556.68	8.22	10.79	3.86								
3,180.00 – 3,219.99	737.86	687.78	678.87	665.72	646.62	637.71	631.77	625.41	613.95	605.67	598.67	595.28	585.94	577.45	567.27	8.22	10.79	3.86								
3,220.00 – 3,259.99	748.45	698.38	689.46	676.31	657.21	648.30	642.36	636.00	624.54	616.27	609.26	605.87	596.53	588.05	577.86	8.22	10.79	3.86								
3,260.00 – 3,299.99	759.04	708.97	700.06	686.90	667.81	658.90	652.95	646.59	635.13	626.86	619.86	616.46	607.12	598.64	588.45	8.22	10.79	3.86								
3,300.00 – 3,339.99	769.63	719.56	710.65	697.49	678.40	669.49	663.55	657.18	645.72	637.45	630.45	627.05	617.72	609.23	599.05	8.22	10.79	3.86								
3,340.00 – 3,379.99	780.22	730.15	721.24	708.09	688.99	680.08	674.14	667.77	656.32	648.04	641.04	637.64	628.31	619.82	609.64	8.22	10.79	3.86								
3,380.00 – 3,419.99	790.82	740.74	731.83	718.68	699.58	690.67	684.73	678.36	666.91	658.63	651.63	648.24	638.90	630.41	620.23	8.22	10.79	3.86								
3,420.00 – 3,459.99	801.41	751.33	742.42	729.27	710.17	701.26	695.32	688.96	677.50	669.22	662.22	658.83	649.49	641.00	630.82	8.22	10.79	3.86								
3,460.00 – 3,499.99	812.00	761.93	753.02	739.86	720.76	711.85	705.91	699.55	688.09	679.82	672.81	669.42	660.08	651.60	641.41	8.22	10.79	3.86								
3,500.00 – 3,539.99	822.59	772.52	763.61	750.45	731.36	722.45	716.50	710.14	698.68	690.41	683.41	680.01	670.67	662.19	652.00	8.22	10.79	3.86								
3,540.00 – 3,579.99	833.18	783.11	774.20	761.04	741.95	733.04	727.10	720.73	709.27	701.00	694.00	690.60	681.27	672.78	662.60	8.22	10.79	3.86								
3,580.00 – 3,619.99	843.77	793.70	784.79	771.64	752.54	743.63	737.69	731.32	719.87	711.59	704.59	701.19	691.86	683.37	673.19	8.22	10.79	3.86								
3,620.00 – 3,659.99	854.37	804.29	795.38	782.23	763.13	754.22	748.28	741.91	730.46	722.18	715.18	711.79	702.45	693.96	683.78	8.22	10.79	3.86								
3,660.00 – 3,699.99	864.96	814.88	805.97	792.82	773.72	764.81	758.87	752.51	741.05	732.77	725.77	722.38	713.04	704.55	694.37	8.22	10.79	3.86								
3,700.00 – 3,739.99	875.55	825.48	816.57	803.41	784.31	775.40	769.46	763.10	751.64	743.37	736.36	732.97	723.63	715.15	704.96	8.22	10.79	3.86								
3,740.00 – 3,779.99	886.14	836.07	827.16	814.00	794.91	786.00	780.05	773.69	762.23	753.96	746.96	743.56	734.23	725.74	715.55	8.22	10.79	3.86								
3,780.00 – 3,819.99	896.73	846.66	837.75	824.59	805.50	796.59	790.65	784.28	772.82	764.55	757.55	754.15	744.82	736.33	726.15	8.22	10.79	3.86								
3,820.00 – 3,859.99	907.32	857.25	848.34	835.19	816.09	807.18	801.24	794.87	783.42	775.14	768.14	764.74	755.41	746.92	736.74	8.22	10.79	3.86								
3,860.00 – 3,899.99	917.92	867.84	858.93	845.78	826.68	817.77	811.83	805.46	794.01	785.73	778.73	775.34	766.00	757.51	747.33	8.22	10.79	3.86								
3,900.00 – 3,939.99	928.51	878.43	869.52	856.37	837.27	828.32	822.42	816.06	804.60	796.32	789.32	785.93	776.59	768.10	759.72	8.22	10.79	3.86								
3,940.00 – 3,979.99	939.10	889.03	880.12	866.96	847.86	838.95	833.01	826.65	815.19	806.92	799.91	796.52	787.18	778.70	768.51	8.22	10.79	3.86								
3,980.00 – 4,019.99	949.69	899.62	890.71	877.55	858.46	849.55	843.60	837.24	825.78	817.51	810.51	807.11	797.78	789.29	779.10	8.22	10.79	3.86								
4,020.00 – 4,059.99	960.28	910.21	901.30	888.14	869.05	860.14	854.20	847.83	836.37	828.10	821.10	817.70	808.37	799.88	789.70	8.22	10.79	3.86								

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 26 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A)

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																									
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*								
4,060.00 – 4,139.99	976.17	926.10	917.19	904.03	884.94	876.02	870.08	863.72	852.26	843.99	836.98	833.59	824.25	815.77	805.58	822	10.79	3.86								
4,140.00 – 4,219.99	997.35	947.28	938.37	925.21	906.12	897.21	891.27	884.90	873.44	865.17	858.17	854.77	845.44	836.95	826.77	822	10.79	3.86								
4,220.00 – 4,299.99	1,018.54	968.46	959.55	946.40	927.30	918.39	912.45	906.09	894.63	886.35	879.36	875.96	866.62	858.13	847.95	822	10.79	3.86								
4,300.00 – 4,379.99	1,039.72	989.65	980.74	967.58	948.49	939.57	933.63	927.27	916.81	907.54	900.53	897.14	887.80	879.32	869.15	822	10.79	3.86								
4,380.00 – 4,459.99	1,060.90	1,010.83	1,001.92	988.76	969.67	960.76	954.82	948.45	936.99	928.72	921.72	918.32	908.99	900.50	890.32	822	10.79	3.86								
4,460.00 – 4,539.99	1,082.09	1,032.01	1,023.10	1,009.95	990.85	981.94	976.00	969.64	958.18	949.90	942.90	939.51	930.17	921.68	911.50	822	10.79	3.86								
4,540.00 – 4,619.99	1,103.27	1,053.20	1,044.29	1,031.13	1,012.04	1,003.12	997.18	990.82	979.36	971.09	964.08	960.69	951.35	942.87	932.68	822	10.79	3.86								
4,620.00 – 4,699.99	1,124.45	1,074.38	1,065.47	1,052.31	1,033.22	1,024.31	1,018.37	1,012.00	1,000.54	992.27	985.27	981.87	972.54	964.05	953.87	822	10.79	3.86								
4,700.00 – 4,779.99	1,145.64	1,095.56	1,086.65	1,073.50	1,054.40	1,045.49	1,039.55	1,033.19	1,021.73	1,013.45	1,006.45	1,003.06	993.72	985.23	975.05	822	10.79	3.86								
4,780.00 – 4,859.99	1,166.82	1,116.75	1,107.84	1,094.68	1,075.59	1,066.67	1,060.73	1,054.37	1,042.91	1,034.64	1,027.65	1,024.24	1,014.90	1,006.42	996.23	822	10.79	3.86								
4,860.00 – 4,939.99	1,188.00	1,137.93	1,129.02	1,115.86	1,096.77	1,087.86	1,081.92	1,075.55	1,064.09	1,055.82	1,048.82	1,045.42	1,036.09	1,027.60	1,017.42	822	10.79	3.86								
4,940.00 – 5,019.99	1,209.19	1,159.11	1,150.20	1,137.05	1,117.95	1,109.04	1,103.10	1,096.74	1,085.28	1,077.00	1,070.00	1,066.61	1,057.27	1,048.78	1,038.60	822	10.79	3.86								
5,020.00 – 5,099.99	1,230.37	1,180.30	1,171.39	1,158.23	1,139.14	1,130.22	1,124.28	1,117.92	1,106.46	1,098.19	1,091.18	1,087.79	1,078.45	1,069.97	1,059.78	822	10.79	3.86								
5,100.00 – 5,179.99	1,251.55	1,201.48	1,192.57	1,179.42	1,160.32	1,151.41	1,145.47	1,139.10	1,127.64	1,119.37	1,112.37	1,108.97	1,099.64	1,091.15	1,080.97	822	10.79	3.86								
5,180.00 – 5,259.99	1,272.74	1,222.66	1,213.75	1,200.60	1,181.50	1,172.59	1,166.65	1,160.29	1,148.83	1,140.55	1,133.55	1,130.16	1,120.82	1,112.33	1,102.15	822	10.79	3.86								
5,260.00 – 5,339.99	1,293.92	1,243.85	1,234.94	1,221.78	1,202.69	1,193.77	1,187.83	1,181.47	1,170.01	1,161.74	1,154.74	1,151.34	1,142.00	1,133.52	1,123.33	822	10.79	3.86								
5,340.00 – 5,419.99	1,315.10	1,265.03	1,256.12	1,242.97	1,223.87	1,214.96	1,209.02	1,202.65	1,191.19	1,182.92	1,175.92	1,172.52	1,163.19	1,154.70	1,144.52	822	10.79	3.86								
5,420.00 – 5,499.99	1,336.29	1,286.21	1,277.30	1,264.15	1,245.05	1,236.14	1,230.20	1,223.84	1,212.38	1,204.10	1,197.10	1,193.71	1,184.37	1,175.88	1,165.70	822	10.79	3.86								
5,500.00 – 5,579.99	1,357.47	1,307.40	1,298.49	1,285.33	1,266.24	1,257.33	1,251.38	1,245.02	1,233.56	1,225.29	1,218.29	1,214.89	1,205.55	1,197.07	1,186.88	822	10.79	3.86								
5,580.00 – 5,659.99	1,378.65	1,328.58	1,319.67	1,306.52	1,287.42	1,278.51	1,272.57	1,266.20	1,254.74	1,246.47	1,239.47	1,236.07	1,226.74	1,218.25	1,208.07	822	10.79	3.86								
5,660.00 – 5,739.99	1,399.84	1,349.76	1,340.85	1,327.70	1,308.60	1,299.69	1,293.75	1,287.39	1,275.93	1,267.65	1,260.65	1,257.26	1,247.92	1,239.43	1,229.25	822	10.79	3.86								
5,740.00 – 5,819.99	1,421.02	1,370.95	1,362.04	1,348.88	1,329.79	1,320.88	1,314.93	1,308.57	1,297.11	1,288.84	1,281.84	1,278.44	1,269.10	1,260.62	1,250.43	822	10.79	3.86								
5,820.00 – 5,899.99	1,442.20	1,392.13	1,383.22	1,370.07	1,350.97	1,342.06	1,336.12	1,329.75	1,318.30	1,310.02	1,303.02	1,299.62	1,290.29	1,281.80	1,271.62	822	10.79	3.86								
5,900.00 – 5,979.99	1,463.39	1,413.31	1,404.40	1,391.25	1,372.15	1,363.24	1,357.30	1,350.94	1,339.48	1,331.20	1,324.20	1,320.81	1,311.47	1,302.98	1,292.80	822	10.79	3.86								
5,980.00 – 6,059.99	1,484.57	1,434.50	1,425.59	1,412.43	1,393.34	1,384.43	1,378.48	1,372.12	1,360.66	1,352.39	1,345.39	1,341.99	1,332.65	1,324.17	1,313.98	822	10.79	3.86								
6,060.00 – 6,139.99	1,505.75	1,455.68	1,446.77	1,433.62	1,414.52	1,405.61	1,399.67	1,393.30	1,381.85	1,373.57	1,366.57	1,363.17	1,353.84	1,345.35	1,335.17	822	10.79	3.86								
6,140.00 – 6,219.99	1,526.94	1,476.86	1,467.95	1,454.80	1,435.70	1,426.79	1,420.85	1,414.49	1,403.03	1,394.75	1,387.75	1,384.36	1,375.02	1,366.53	1,356.35	822	10.79	3.86								
6,220.00 – 6,299.99	1,548.12	1,498.05	1,489.14	1,475.98	1,456.89	1,447.98	1,442.03	1,435.67	1,424.21	1,415.94	1,408.94	1,405.54	1,396.21	1,387.72	1,377.55	822	10.79	3.86								
6,300.00 – 6,379.99	1,569.30	1,519.23	1,510.32	1,497.17	1,478.07	1,469.16	1,463.22	1,456.85	1,445.40	1,437.12	1,430.12	1,426.72	1,417.39	1,408.90	1,398.72	822	10.79	3.86								
6,380.00 – 6,459.99	1,590.49	1,540.41	1,531.50	1,518.35	1,499.25	1,490.34	1,484.40	1,478.04	1,466.58	1,458.30	1,451.30	1,447.91	1,438.57	1,430.08	1,419.90	822	10.79	3.86								
6,460.00 – 6,539.99	1,611.67	1,561.60	1,552.69	1,539.53	1,520.44	1,511.53	1,505.58	1,499.22	1,487.76	1,479.49	1,472.49	1,469.09	1,459.76	1,451.27	1,441.08	822	10.79	3.86								
6,540.00 – 6,619.99	1,632.85	1,582.78	1,573.87	1,560.72	1,541.62	1,532.71	1,526.77	1,520.40	1,508.95	1,500.67	1,493.67	1,490.27	1,480.94	1,472.45	1,462.27	822	10.79	3.86								
6,620.00 – 6,699.99	1,654.04	1,603.96	1,595.05	1,581.90	1,562.80	1,553.89	1,547.95	1,541.59	1,530.13	1,521.85	1,514.85	1,511.46	1,502.12	1,493.63	1,483.45	822	10.79	3.86								
6,700.00 – 6,779.99	1,675.22	1,625.15	1,616.24	1,603.08	1,583.99	1,575.08	1,569.13	1,562.77	1,551.31	1,543.04	1,536.04	1,532.64	1,523.31	1,514.82	1,504.63	822	10.79	3.86								
6,780.00 – 6,859.99	1,696.40	1,646.33	1,637.42	1,624.27	1,605.17	1,596.26	1,590.32	1,583.95	1,572.50	1,564.22	1,557.22	1,553.82	1,544.49	1,536.00	1,525.82	822	10.79	3.86								
6,860.00 – 6,939.99	1,717.59	1,667.51	1,658.60	1,645.45	1,626.35	1,617.44	1,611.50	1,605.14	1,593.68	1,585.40	1,578.40	1,575.01	1,565.67	1,557.18	1,547.00	822	10.79	3.86								
6,940.00 – 7,019.99	1,738.77	1,688.70	1,679.79	1,666.63	1,647.54	1,638.63	1,632.68	1,626.32	1,614.86	1,606.59	1,599.59	1,596.19	1,586.86	1,578.37	1,568.18	822	10.79	3.86								
7,020.00 – 7,099.99	1,759.95	1,709.88	1,700.97	1,687.82	1,668.72	1,659.81	1,653.87	1,647.50	1,636.05	1,627.77	1,620.77	1,617.37	1,608.04	1,599.55	1,589.37	822	10.79	3.86								
7,100.00 – 7,179.99	1,781.14	1,731.07	1,722.15	1,709.00	1,689.90	1,680.99	1,675.05	1,668.69	1,657.23	1,648.95	1,641.95	1,638.56	1,629.22	1,620.74	1,610.55	822	10.79	3.86								
7,180.00 – 7,259.99	1,802.32	1,752.25	1,743.34	1,730.18	1,711.09	1,702.18	1,696.23	1,689.87	1,678.41	1,670.14	1,663.14	1,659.74	1,650.41	1,641.92	1,631.73	822	10.79	3.86								

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) 24 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																							
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*						
325.00 – 328.99	43.13																							
329.00 – 332.99	43.86																							
333.00 – 336.99	44.59																							
337.00 – 340.99	45.32																							
341.00 – 344.99	46.05																							
345.00 – 348.99	46.78																							
349.00 – 352.99	47.50																							
353.00 – 356.99	48.23																							
357.00 – 360.99	48.96																							
361.00 – 364.99	49.69																							
365.00 – 368.99	50.42	0.12																						
369.00 – 372.99	51.15	0.85																						
373.00 – 376.99	51.87	1.57																						
377.00 – 380.99	52.60	2.30																						
381.00 – 384.99	53.33	3.03																						
385.00 – 388.99	54.06	3.76																						
389.00 – 392.99	54.79	4.49																						
393.00 – 396.99	55.52	5.22																						
397.00 – 400.99	56.24	5.94																						
401.00 – 404.99	56.97	6.67																						
405.00 – 408.99	57.70	7.40																						
409.00 – 412.99	58.43	8.13																						
413.00 – 416.99	59.16	8.86																						
417.00 – 420.99	59.89	9.59	0.63																					
421.00 – 424.99	60.62	10.31	1.36																					
425.00 – 428.99	61.34	11.04	2.09																					
429.00 – 432.99	62.07	11.77	2.82																					
433.00 – 436.99	62.80	12.50	3.55																					
437.00 – 440.99	63.53	13.23	4.28																					
441.00 – 444.99	64.26	13.96	5.01																					
445.00 – 448.99	64.99	14.69	5.73																					
449.00 – 452.99	65.71	15.41	6.46																					
453.00 – 456.99	66.44	16.14	7.19																					
457.00 – 460.99	67.17	16.87	7.92																					
461.00 – 464.99	67.90	17.60	8.65																					
465.00 – 468.99	68.63	18.33	9.38																					
469.00 – 472.99	69.36	19.06	10.10																					
473.00 – 476.99	70.08	19.78	10.83																					
477.00 – 480.99	70.81	20.51	11.56																					
481.00 – 484.99	71.54	21.24	12.29																					

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
485.00 – 494.99	72.82	22.52	13.56	0.35												2.11	3.01	
495.00 – 504.99	74.64	24.34	15.39	2.17												2.17	3.07	
505.00 – 514.99	76.46	26.16	17.21	3.99												2.24	3.13	
515.00 – 524.99	78.28	27.98	19.03	5.81												2.30	3.19	
525.00 – 534.99	80.10	29.80	20.85	7.63												2.36	3.25	
535.00 – 544.99	81.92	31.62	22.67	9.45												2.42	3.31	
545.00 – 554.99	83.74	33.44	24.49	11.28												2.48	3.38	
555.00 – 564.99	85.56	35.26	26.31	13.10												2.54	3.44	
565.00 – 574.99	87.38	37.08	28.13	14.92												2.60	3.50	
575.00 – 584.99	89.21	38.91	29.95	16.74												2.67	3.56	
585.00 – 594.99	91.16	40.86	31.91	18.70												2.73	3.62	
595.00 – 604.99	93.19	42.89	33.94	20.72	1.54											2.79	3.68	
605.00 – 614.99	95.21	44.91	35.96	22.75	3.57											2.85	3.74	
615.00 – 624.99	97.24	46.94	37.99	24.77	5.59											2.91	3.81	
625.00 – 634.99	99.27	48.97	40.01	26.80	7.62											2.97	3.87	
635.00 – 644.99	101.29	50.99	42.04	28.82	9.64	0.69										3.03	3.93	
645.00 – 654.99	103.32	53.02	44.06	30.85	11.67	2.72										3.09	3.99	
655.00 – 664.99	105.34	55.04	46.09	32.88	13.69	4.74										3.16	4.05	
665.00 – 674.99	107.37	57.07	48.12	34.90	15.72	6.77	0.80									3.22	4.11	
675.00 – 684.99	109.39	59.09	50.14	36.93	17.75	8.79	2.83									3.28	4.17	
685.00 – 694.99	111.42	61.12	52.17	38.95	19.77	10.82	4.85									3.34	4.24	
695.00 – 704.99	113.45	63.15	54.19	40.98	21.80	12.84	6.88	0.48								3.40	4.30	
705.00 – 714.99	115.47	65.17	56.22	43.00	23.82	14.87	8.90	2.51								3.46	4.36	
715.00 – 724.99	117.50	67.20	58.24	45.03	25.85	16.90	10.93	4.53								3.52	4.42	
725.00 – 734.99	119.52	69.22	60.27	47.06	27.87	18.92	12.95	6.56								3.59	4.48	
735.00 – 744.99	121.55	71.25	62.30	49.08	29.90	20.95	14.98	8.59								3.65	4.54	
745.00 – 754.99	123.57	73.27	64.32	51.11	31.92	22.97	17.01	10.61								3.71	4.60	
755.00 – 764.99	125.60	75.30	66.35	53.13	33.95	25.00	19.03	12.64	1.13							3.77	4.67	
765.00 – 774.99	127.63	77.32	68.37	55.16	35.98	27.02	21.06	14.66	3.15							3.83	4.73	
775.00 – 784.99	129.65	79.35	70.40	57.18	38.00	29.05	23.08	16.69	5.18							3.89	4.79	
785.00 – 794.99	131.68	81.38	72.42	59.21	40.03	31.08	25.11	18.71	7.20							3.95	4.85	
795.00 – 804.99	133.70	83.40	74.45	61.24	42.05	33.10	27.13	20.74	9.23	0.92						4.02	4.91	
805.00 – 814.99	135.73	85.43	76.48	63.26	44.08	35.13	29.16	22.76	11.26	2.94						4.08	4.97	
815.00 – 824.99	137.75	87.45	78.50	65.29	46.10	37.15	31.18	24.79	13.28	4.97						4.14	5.03	
825.00 – 834.99	139.78	89.48	80.53	67.31	48.13	39.18	33.21	26.82	15.31	6.99						4.20	5.09	
835.00 – 844.99	141.80	91.50	82.55	69.34	50.16	41.20	35.24	28.84	17.33	9.02	1.99					4.26	5.16	
845.00 – 854.99	143.83	93.53	84.58	71.36	52.18	43.23	37.26	30.87	19.36	11.05	4.01	0.60				4.32	5.22	
855.00 – 864.99	145.86	95.56	86.60	73.39	54.21	45.26	39.29	32.89	21.38	13.07	6.04	2.63				4.38	5.28	
865.00 – 874.99	147.88	97.58	88.63	75.41	56.23	47.28	41.31	34.92	23.41	15.10	8.06	4.65				4.45	5.34	
875.00 – 884.99	149.91	99.61	90.66	77.44	58.26	49.31	43.34	36.94	25.44	17.12	10.09	6.68				4.51	5.40	

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
885.00 – 904.99	152.95	102.65	93.69	80.48	61.30	52.34	46.38	39.98	28.47	20.16	13.13	9.72	0.34			4.60	5.49	
905.00 – 924.99	157.00	106.70	97.74	84.53	65.35	56.40	50.43	44.03	32.52	24.21	17.18	13.77	4.39			4.72	5.62	
925.00 – 944.99	161.05	110.75	101.80	88.58	69.40	60.45	54.48	48.09	36.58	28.26	21.23	17.82	8.44			4.84	5.74	
945.00 – 964.99	165.10	114.80	105.85	92.63	73.45	64.50	58.53	52.14	40.63	32.32	25.28	21.87	12.49	3.97		4.97	5.86	
965.00 – 984.99	169.49	119.19	110.24	97.03	77.84	68.89	62.92	56.53	45.02	36.71	29.67	26.26	16.89	8.36		5.09	5.98	
985.00 – 1,004.99	173.95	123.65	114.70	101.49	82.30	73.35	67.38	60.99	49.48	41.17	34.13	30.72	21.35	12.82	2.59	5.21	6.11	2.59
1,005.00 – 1,024.99	178.41	128.11	119.16	105.95	86.76	77.81	71.84	65.45	55.94	45.63	38.60	35.18	25.81	17.28	7.05	5.34	6.23	4.16
1,025.00 – 1,044.99	182.87	132.57	123.62	110.41	91.22	82.27	76.30	69.91	58.40	50.09	43.06	39.65	30.27	21.74	11.51	5.46	6.35	4.16
1,045.00 – 1,064.99	187.33	137.03	128.08	114.87	95.69	86.73	80.77	74.37	62.86	54.55	47.52	44.11	34.73	26.20	15.97	5.58	6.48	4.16
1,065.00 – 1,084.99	191.79	141.49	132.54	119.33	100.15	91.19	85.23	78.83	67.32	59.01	51.98	48.57	39.19	30.66	20.43	5.70	6.60	4.16
1,085.00 – 1,104.99	196.26	145.95	137.00	123.79	104.61	95.65	89.69	83.29	71.78	63.47	56.44	53.03	43.65	35.12	24.89	5.83	6.72	4.16
1,105.00 – 1,124.99	200.72	150.42	141.46	128.25	109.07	100.12	94.15	87.75	76.24	67.93	60.90	57.49	48.11	39.58	29.35	5.95	6.84	4.16
1,125.00 – 1,144.99	205.20	154.88	145.92	132.71	113.53	104.58	98.61	92.21	80.70	72.39	65.36	61.95	52.57	44.04	33.81	6.07	6.97	4.16
1,145.00 – 1,164.99	209.88	159.34	150.38	137.17	117.99	109.04	103.07	96.67	85.16	76.85	69.82	66.41	57.03	48.51	38.27	6.19	7.09	4.16
1,165.00 – 1,184.99	214.55	163.80	154.85	141.63	122.45	113.50	107.53	101.13	89.63	81.31	74.28	70.87	61.49	52.97	42.75	6.32	7.21	4.16
1,185.00 – 1,204.99	219.23	168.26	159.31	146.09	126.91	117.96	111.99	105.60	94.00	85.77	78.74	75.33	65.95	57.43	47.20	6.44	7.34	4.16
1,205.00 – 1,224.99	223.91	172.72	163.77	150.55	131.37	122.42	116.45	110.06	98.01	90.23	83.20	79.79	70.41	61.89	51.66	6.56	7.46	4.16
1,225.00 – 1,244.99	228.59	177.18	168.23	155.01	135.83	126.88	120.91	114.52	103.01	94.69	87.66	84.25	74.87	66.35	56.12	6.69	7.58	4.16
1,245.00 – 1,264.99	233.27	181.64	172.69	159.47	140.29	131.34	125.37	118.98	107.47	99.16	92.12	88.71	79.33	70.81	60.58	6.81	7.70	4.16
1,265.00 – 1,284.99	237.95	186.10	177.15	163.93	144.75	135.80	129.83	123.44	111.93	103.62	96.58	93.17	83.79	75.27	65.04	6.93	7.83	4.16
1,285.00 – 1,304.99	242.63	190.56	181.61	168.39	149.21	140.26	134.29	127.90	116.39	108.08	101.04	97.63	88.25	79.73	69.50	7.05	7.95	4.16
1,305.00 – 1,324.99	247.31	195.02	186.07	172.85	153.67	144.72	138.75	132.36	120.85	112.54	105.50	102.09	92.71	84.19	73.96	7.18	8.07	4.16
1,325.00 – 1,344.99	251.99	199.48	190.53	177.32	158.13	149.18	143.21	136.82	125.31	117.00	109.96	106.55	97.18	88.65	78.42	7.40	8.34	4.16
1,345.00 – 1,364.99	256.67	203.94	194.99	181.78	162.59	153.64	147.67	141.28	129.77	121.46	114.42	111.01	101.64	93.11	82.88	7.75	8.68	4.16
1,365.00 – 1,384.99	261.35	208.38	199.45	186.24	167.05	158.10	152.13	145.74	134.23	125.92	118.88	115.47	106.10	97.57	87.34	7.91	8.85	4.16
1,385.00 – 1,404.99	266.03	213.26	203.91	190.70	171.51	162.56	156.59	150.20	138.69	130.38	123.55	119.94	110.56	102.03	91.80	8.04	8.98	4.16
1,405.00 – 1,424.99	270.70	217.94	208.55	195.16	175.97	167.02	161.06	154.66	143.15	134.84	127.81	124.40	115.02	106.49	96.26	8.17	9.11	4.16
1,425.00 – 1,444.99	275.38	222.62	213.23	199.62	180.44	171.48	165.52	159.12	147.61	139.30	132.72	128.86	119.48	110.95	100.72	8.30	9.24	4.16
1,445.00 – 1,464.99	280.06	227.30	217.91	204.08	184.90	175.94	169.98	163.58	152.07	143.76	136.73	133.32	123.94	115.41	105.18	8.43	9.37	4.16
1,465.00 – 1,484.99	284.74	231.98	222.59	208.72	189.36	180.40	174.44	168.04	156.53	148.22	141.19	137.78	128.40	119.87	109.64	8.56	9.50	4.16
1,485.00 – 1,504.99	289.44	236.68	227.29	213.42	193.84	184.89	178.92	172.52	161.01	152.70	145.67	142.26	132.88	124.35	114.12	8.67	9.63	4.16
1,505.00 – 1,524.99	294.25	241.48	232.09	218.23	198.42	189.47	183.50	177.11	165.60	157.29	150.25	146.84	137.46	128.94	118.71	8.67	9.76	4.16
1,525.00 – 1,544.99	299.06	246.29	236.90	223.04	203.00	194.05	188.08	181.69	170.18	161.87	154.84	151.42	142.05	135.52	123.29	8.67	9.88	4.16
1,545.00 – 1,564.99	303.87	251.10	241.71	227.85	207.73	198.64	192.67	186.27	174.76	166.45	159.42	156.01	146.63	138.10	127.87	8.67	10.01	4.16
1,565.00 – 1,584.99	308.67	255.91	246.52	232.66	212.53	203.22	197.25	190.86	179.35	171.04	164.00	160.59	151.21	142.69	132.46	8.67	10.14	4.16
1,585.00 – 1,604.99	313.48	260.72	251.33	237.46	217.34	207.95	201.83	195.44	183.93	175.62	168.59	165.17	155.80	147.27	137.04	8.67	10.27	4.16
1,605.00 – 1,624.99	318.29	265.52	256.13	242.27	222.15	212.76	206.50	200.02	188.51	180.20	173.17	169.76	160.38	151.85	141.62	8.67	10.40	4.16
1,625.00 – 1,644.99	323.10	270.33	260.94	247.08	226.96	217.57	211.31	204.61	193.10	184.79	177.75	174.34	164.96	156.44	146.21	8.67	10.53	4.16
1,645.00 – 1,664.99	327.91	275.14	265.75	251.89	231.77	222.37	216.11	209.41	197.68	189.37	182.33	178.92	169.55	161.02	150.79	8.67	10.66	4.16
1,665.00 – 1,684.99	332.71	279.95	270.56	256.70	236.57	227.18	220.92	214.21	202.26	193.95	186.92	183.51	174.13	165.60	155.37	8.67	10.79	4.16

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
1,685.00 – 1,704.99	337.52	284.76	275.37	261.50	241.38	231.99	225.73	219.02	206.95	198.54	191.50	188.09	178.71	170.19	159.96	86.7	10.91	4.16
1,705.00 – 1,724.99	342.35	289.56	280.17	266.31	246.19	236.80	230.54	223.83	211.76	203.12	196.08	192.67	183.30	174.77	164.54	86.7	11.04	4.16
1,725.00 – 1,744.99	347.14	294.37	284.98	271.12	251.00	241.61	235.35	228.64	216.56	207.84	200.67	197.26	187.88	179.35	169.12	86.7	11.17	4.16
1,745.00 – 1,764.99	351.95	299.18	289.79	275.93	255.80	246.41	240.15	233.44	221.37	212.65	205.27	201.84	192.46	183.94	173.71	86.7	11.30	4.16
1,765.00 – 1,784.99	356.81	304.05	294.66	280.79	260.67	251.28	245.02	238.31	226.24	217.52	210.14	206.56	197.10	188.58	178.35	86.7	11.37	4.16
1,785.00 – 1,804.99	361.75	308.98	299.59	285.73	265.61	256.22	249.96	243.25	231.18	222.46	215.08	211.50	201.81	193.28	183.05	86.7	11.37	4.16
1,805.00 – 1,824.99	366.69	313.92	304.55	290.67	270.55	261.15	254.89	248.19	236.11	227.39	220.02	216.44	206.60	197.99	187.76	86.7	11.37	4.16
1,825.00 – 1,844.99	371.62	318.86	309.47	295.60	275.48	266.09	259.83	253.12	241.05	232.33	224.95	221.37	211.54	202.70	192.46	86.7	11.37	4.16
1,845.00 – 1,864.99	376.56	323.79	314.40	300.54	280.42	271.03	264.77	258.06	245.99	237.27	229.89	226.31	216.47	207.53	197.17	86.7	11.37	4.16
1,865.00 – 1,884.99	381.50	328.75	319.34	305.48	285.36	275.97	269.70	263.00	250.92	242.20	234.83	231.25	221.41	212.47	201.88	86.7	11.37	4.16
1,885.00 – 1,904.99	386.43	333.67	324.28	310.42	290.29	280.90	274.64	267.93	255.86	247.14	239.76	236.18	226.35	217.40	206.67	86.7	11.37	4.16
1,905.00 – 1,924.99	391.37	338.60	329.21	315.35	295.23	285.84	279.58	272.87	260.80	252.08	244.70	241.12	231.28	222.34	211.61	86.7	11.37	4.16
1,925.00 – 1,944.99	396.31	343.54	334.15	320.29	300.17	290.78	284.52	277.81	265.73	257.01	249.64	246.06	236.22	227.28	216.55	86.7	11.37	4.16
1,945.00 – 1,964.99	401.24	348.48	339.09	325.23	305.10	295.71	289.45	282.74	270.67	261.95	254.57	251.00	241.16	232.21	221.48	86.7	11.37	4.16
1,965.00 – 1,984.99	406.18	353.42	344.02	330.16	310.04	300.65	294.39	287.68	275.61	266.89	259.51	255.93	246.09	237.15	226.42	86.7	11.37	4.16
1,985.00 – 2,004.99	411.12	358.35	348.96	335.10	314.98	305.59	299.33	292.62	280.54	271.82	264.45	260.87	251.03	242.09	231.36	86.7	11.37	4.16
2,005.00 – 2,024.99	416.05	363.29	353.90	340.04	319.91	310.52	304.26	297.55	285.48	276.76	269.38	265.81	255.97	247.02	236.29	86.7	11.37	4.16
2,025.00 – 2,044.99	420.99	368.23	358.83	344.97	324.85	315.46	309.20	302.49	290.42	281.70	274.32	270.74	260.90	251.96	241.23	86.7	11.37	4.16
2,045.00 – 2,064.99	425.93	373.16	363.77	349.91	329.79	320.40	314.14	307.43	295.35	286.63	279.26	275.68	265.84	256.90	246.17	86.7	11.37	4.16
2,065.00 – 2,084.99	430.94	378.10	368.71	354.85	334.72	325.33	319.07	312.36	300.29	291.57	284.19	280.62	270.78	261.83	251.10	86.7	11.37	4.16
2,085.00 – 2,104.99	436.14	383.16	373.77	359.91	339.79	330.39	324.13	317.43	305.35	296.63	289.26	285.68	275.84	266.90	256.16	86.7	11.37	4.16
2,105.00 – 2,124.99	441.44	388.31	378.92	365.06	344.94	335.55	329.29	322.58	310.50	301.78	294.41	290.83	280.99	272.05	261.32	86.7	11.37	4.16
2,125.00 – 2,144.99	446.73	393.46	384.07	370.21	350.09	340.70	334.44	327.73	315.66	306.94	299.56	295.98	286.14	277.20	266.47	86.7	11.37	4.16
2,145.00 – 2,164.99	452.03	398.62	389.22	375.36	355.24	345.85	339.59	332.88	320.81	312.09	304.71	301.13	291.29	282.35	271.62	86.7	11.37	4.16
2,165.00 – 2,184.99	457.32	403.77	394.38	380.51	360.39	351.00	344.74	338.03	325.96	317.24	309.86	306.28	296.45	287.50	276.77	86.7	11.37	4.16
2,185.00 – 2,204.99	462.62	408.92	399.53	385.67	365.54	356.15	349.89	343.18	331.11	322.39	315.01	311.43	301.60	292.65	281.92	86.7	11.37	4.16
2,205.00 – 2,224.99	467.91	414.07	404.68	390.82	370.69	361.30	355.04	348.34	336.26	327.54	320.16	316.59	306.75	297.81	287.07	86.7	11.37	4.16
2,225.00 – 2,244.99	473.21	419.22	409.83	395.97	375.85	366.45	360.19	353.49	341.41	332.69	325.31	321.74	311.90	302.96	292.22	86.7	11.45	4.16
2,245.00 – 2,264.99	478.51	424.37	414.98	401.12	381.00	371.61	365.35	358.64	346.56	337.84	330.47	326.89	317.05	308.11	297.38	88.0	11.58	4.16
2,265.00 – 2,284.99	483.80	429.56	420.13	406.27	386.15	376.76	370.50	363.79	351.72	343.00	335.62	332.04	322.20	313.26	302.53	89.1	11.69	4.16
2,285.00 – 2,304.99	489.10	434.85	425.28	411.42	391.30	381.91	375.65	368.94	356.87	348.15	340.77	337.19	327.35	318.41	307.68	89.1	11.69	4.16
2,305.00 – 2,324.99	494.39	440.15	430.49	416.57	396.45	387.06	380.80	374.09	362.02	353.30	345.92	342.34	332.51	323.56	312.83	89.1	11.69	4.16
2,325.00 – 2,344.99	499.69	445.44	435.79	421.72	401.60	392.21	385.95	379.24	367.17	358.45	351.07	347.49	337.66	328.71	317.98	89.1	11.69	4.16
2,345.00 – 2,364.99	504.99	450.74	441.09	426.88	406.75	397.36	391.10	384.40	372.32	363.60	356.22	352.65	342.81	333.86	323.13	89.1	11.69	4.16
2,365.00 – 2,384.99	510.28	456.04	446.38	432.13	411.91	402.51	396.25	389.55	377.47	368.75	361.37	357.80	347.96	339.02	328.28	89.1	11.69	4.16
2,385.00 – 2,404.99	515.58	461.33	451.68	437.43	421.06	417.62	411.36	404.65	392.57	383.75	376.37	372.80	362.95	354.01	343.17	89.1	11.69	4.16
2,405.00 – 2,424.99	520.87	466.63	456.97	442.72	427.21	423.81	417.51	410.80	398.78	390.00	382.62	379.05	369.20	360.26	349.32	89.1	11.69	4.16
2,425.00 – 2,444.99	526.17	471.92	462.27	448.02	427.36	424.36	418.06	411.35	400.00	391.21	383.83	380.26	370.41	361.47	350.53	89.1	11.69	4.16
2,445.00 – 2,464.99	531.46	477.22	467.56	453.31	432.63	429.12	422.82	416.11	404.83	396.03	388.65	385.08	375.23	366.29	355.35	89.1	11.69	4.16
2,465.00 – 2,484.99	536.76	482.51	472.86	458.61	437.92	434.27	427.97	421.26	410.00	401.21	393.83	390.26	380.41	371.47	360.53	89.1	11.69	4.16

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 24 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
2,485.00 – 2,524.99	544.70	490.46	480.80	466.55	445.87	436.21	429.78	423.03	410.96	402.24	394.86	391.28	381.44	372.50	361.77	891	11.69	4.16
2,525.00 – 2,564.99	555.30	501.05	491.40	477.15	456.46	446.80	440.37	433.47	421.26	412.54	405.16	401.58	391.75	382.80	372.07	891	11.69	4.16
2,565.00 – 2,604.99	565.89	511.64	501.99	487.74	467.05	457.40	450.96	444.06	431.65	422.84	415.46	411.89	402.05	393.11	382.37	891	11.69	4.16
2,605.00 – 2,644.99	576.48	522.23	512.58	498.33	477.64	467.99	461.55	454.66	442.24	433.28	425.77	422.19	412.35	403.41	392.68	891	11.69	4.16
2,645.00 – 2,684.99	587.07	532.83	523.17	508.92	488.23	478.58	472.14	465.25	452.84	443.87	436.29	432.61	422.66	413.71	402.98	891	11.69	4.16
2,685.00 – 2,724.99	597.66	543.42	533.76	519.51	498.82	489.17	482.74	475.84	463.43	454.46	446.88	443.20	433.09	424.01	413.28	891	11.69	4.16
2,725.00 – 2,764.99	608.25	554.01	544.35	530.10	509.42	499.76	493.33	486.43	474.02	465.05	457.47	453.79	443.68	434.48	423.59	891	11.69	4.16
2,765.00 – 2,804.99	618.85	564.60	554.95	540.70	520.01	510.35	503.92	497.02	484.61	475.65	468.06	464.38	454.27	445.08	434.04	891	11.69	4.16
2,805.00 – 2,844.99	629.44	575.19	565.54	551.29	530.60	520.95	514.51	507.61	495.20	486.24	478.65	474.98	464.86	455.67	444.63	891	11.69	4.16
2,845.00 – 2,884.99	640.03	585.78	576.13	561.88	541.19	531.54	525.10	518.21	505.79	496.83	489.24	485.57	475.45	466.26	455.23	891	11.69	4.16
2,885.00 – 2,924.99	650.62	596.38	586.72	572.47	551.78	542.13	535.69	528.80	516.39	507.42	499.84	496.16	486.05	476.85	465.82	891	11.69	4.16
2,925.00 – 2,964.99	661.21	606.97	597.31	583.06	562.38	552.72	546.29	539.39	526.98	518.01	510.43	506.75	496.64	487.44	476.41	891	11.69	4.16
2,965.00 – 3,004.99	671.80	617.56	607.90	593.65	572.97	563.31	556.88	549.98	537.57	528.60	521.02	517.34	507.23	498.03	487.00	891	11.69	4.16
3,005.00 – 3,044.99	682.40	628.15	618.50	604.25	583.56	573.90	567.47	560.57	548.16	539.20	531.61	527.93	517.82	508.63	497.59	891	11.69	4.16
3,045.00 – 3,084.99	692.99	638.74	629.09	614.84	594.15	584.50	578.06	571.16	558.75	549.79	542.20	538.53	528.41	519.22	508.18	891	11.69	4.16
3,085.00 – 3,124.99	703.58	649.33	639.68	625.43	604.74	595.09	588.65	581.76	569.34	560.38	552.79	549.12	539.00	529.81	518.78	891	11.69	4.16
3,125.00 – 3,164.99	714.17	659.93	650.27	636.02	615.33	605.68	599.24	592.35	579.94	570.97	563.39	559.71	549.60	540.40	529.37	891	11.69	4.16
3,165.00 – 3,204.99	724.76	670.52	660.86	646.61	625.93	616.27	609.84	602.94	590.53	581.56	573.98	570.30	560.19	550.99	539.96	891	11.69	4.16
3,205.00 – 3,244.99	735.35	681.11	671.45	657.20	636.52	626.86	620.43	613.53	601.12	592.15	584.57	580.89	570.78	561.58	550.55	891	11.69	4.16
3,245.00 – 3,284.99	745.95	691.70	682.05	667.80	647.11	637.45	631.02	624.12	611.71	602.75	595.16	591.48	581.37	572.18	561.14	891	11.69	4.16
3,285.00 – 3,324.99	756.54	702.29	692.64	678.39	657.70	648.05	641.61	634.71	622.30	613.34	605.75	602.08	591.96	582.77	571.73	891	11.69	4.16
3,325.00 – 3,364.99	767.13	712.88	703.23	688.98	668.29	658.64	652.20	645.31	632.90	623.93	616.34	612.67	602.55	593.36	582.33	891	11.69	4.16
3,365.00 – 3,404.99	777.72	723.48	713.82	699.57	678.88	669.23	662.79	655.90	643.49	634.52	626.94	623.26	613.15	603.95	592.92	891	11.69	4.16
3,405.00 – 3,444.99	788.31	734.07	724.41	710.16	689.48	679.82	673.39	666.49	654.08	645.11	637.53	633.85	623.74	614.54	603.51	891	11.69	4.16
3,445.00 – 3,484.99	798.90	744.66	735.00	720.75	700.07	690.41	683.98	677.08	664.67	655.71	648.12	644.44	634.33	625.13	614.10	891	11.69	4.16
3,485.00 – 3,524.99	809.50	755.25	745.60	731.35	710.66	701.00	694.57	687.67	675.26	666.30	658.71	655.03	644.92	635.73	624.69	891	11.69	4.16
3,525.00 – 3,564.99	820.09	765.84	756.19	741.94	721.25	711.60	705.16	698.26	685.85	676.89	669.30	665.63	655.51	646.32	635.28	891	11.69	4.16
3,565.00 – 3,604.99	830.68	776.43	766.78	752.53	731.84	722.19	715.75	708.86	696.44	687.48	679.89	676.22	666.10	656.91	645.88	891	11.69	4.16
3,605.00 – 3,644.99	841.27	787.03	777.37	763.12	742.43	732.78	726.34	719.44	707.04	698.07	690.49	686.81	676.70	667.50	656.47	891	11.69	4.16
3,645.00 – 3,684.99	851.86	797.62	787.96	773.71	753.03	743.37	736.94	730.04	717.63	708.66	701.08	697.40	687.29	678.09	667.06	891	11.69	4.16
3,685.00 – 3,724.99	862.45	808.21	798.55	784.30	763.62	753.96	747.53	740.63	728.22	719.26	711.67	707.99	697.88	688.68	677.65	891	11.69	4.16
3,725.00 – 3,764.99	873.05	818.80	809.15	794.90	774.21	764.55	758.12	751.22	738.81	729.85	722.26	718.58	708.47	699.28	688.24	891	11.69	4.16
3,765.00 – 3,804.99	883.64	829.39	819.74	805.49	784.80	775.15	768.71	761.81	749.40	740.44	732.85	729.18	719.06	709.87	698.83	891	11.69	4.16
3,805.00 – 3,844.99	894.23	835.08	825.43	811.18	790.49	780.84	774.41	767.51	755.10	745.14	737.55	733.87	723.75	714.56	703.52	891	11.69	4.16
3,845.00 – 3,884.99	904.82	845.68	836.03	821.78	801.09	791.44	785.01	778.11	765.70	755.74	748.15	744.47	734.35	725.16	714.12	891	11.69	4.16
3,885.00 – 3,924.99	915.41	861.17	851.51	837.26	816.58	806.92	800.49	793.59	781.18	772.21	764.63	760.95	750.84	741.64	730.61	891	11.69	4.16
3,925.00 – 3,964.99	926.00	871.76	862.10	847.85	827.17	817.51	811.08	804.18	791.77	782.81	775.22	771.54	761.43	752.23	741.20	891	11.69	4.16
3,965.00 – 4,004.99	936.60	882.35	872.70	858.45	837.76	828.10	821.67	814.77	802.36	793.40	785.81	782.13	772.02	762.83	751.79	891	11.69	4.16
4,005.00 – 4,044.99	947.19	892.94	883.29	869.04	848.35	838.70	832.26	825.37	812.95	803.99	796.40	792.73	782.61	773.42	762.38	891	11.69	4.16
4,045.00 – 4,084.99	957.78	903.53	893.88	879.63	858.94	849.29	842.85	835.96	823.54	814.58	807.00	803.32	793.20	784.01	772.98	891	11.69	4.16

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) **24 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	24 pay periods per year																			
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*		
4,085.00 – 4,164.99	973.67	919.42	909.77	895.52	874.83	865.18	858.74	851.84	839.43	830.47	822.88	819.20	809.09	799.90	788.86	891	11.69	4.16		
4,165.00 – 4,244.99	994.85	940.60	930.95	916.70	896.01	886.36	879.92	873.05	860.62	851.65	844.07	840.39	830.27	821.08	810.05	891	11.69	4.16		
4,245.00 – 4,324.99	1,016.05	961.79	952.13	937.88	917.20	907.54	901.11	894.21	881.80	872.83	865.25	861.57	851.46	842.26	831.23	891	11.69	4.16		
4,325.00 – 4,404.99	1,037.22	982.97	973.32	959.07	938.38	928.72	922.29	915.39	902.98	894.02	886.45	882.76	872.64	863.45	852.41	891	11.69	4.16		
4,405.00 – 4,484.99	1,058.40	1,004.15	994.50	980.25	959.56	949.91	943.47	936.58	924.17	915.20	907.62	903.94	893.82	884.63	873.60	891	11.69	4.16		
4,485.00 – 4,564.99	1,079.58	1,025.34	1,015.68	1,001.43	980.75	971.09	964.66	957.76	945.35	936.38	928.80	925.12	915.01	905.81	894.78	891	11.69	4.16		
4,565.00 – 4,644.99	1,100.77	1,046.52	1,036.87	1,022.62	1,001.93	992.28	985.84	978.94	966.53	957.57	949.98	946.31	936.19	927.00	915.96	891	11.69	4.16		
4,645.00 – 4,724.99	1,121.95	1,067.70	1,058.05	1,043.80	1,023.11	1,013.46	1,007.02	1,000.13	987.72	978.75	971.17	967.50	957.37	948.18	937.15	891	11.69	4.16		
4,725.00 – 4,804.99	1,143.13	1,088.89	1,079.23	1,064.98	1,044.30	1,034.64	1,028.21	1,021.31	1,008.90	999.93	992.35	988.67	978.56	969.36	958.33	891	11.69	4.16		
4,805.00 – 4,884.99	1,164.32	1,110.07	1,100.42	1,086.17	1,065.48	1,055.83	1,049.39	1,042.49	1,030.08	1,021.12	1,013.53	1,009.86	999.74	990.55	979.51	891	11.69	4.16		
4,885.00 – 4,964.99	1,185.50	1,131.25	1,121.60	1,107.35	1,086.66	1,077.01	1,070.57	1,063.68	1,051.27	1,042.30	1,034.72	1,031.04	1,020.92	1,011.73	1,000.70	891	11.69	4.16		
4,965.00 – 5,044.99	1,206.68	1,152.44	1,142.78	1,128.53	1,107.85	1,098.19	1,091.76	1,084.86	1,072.45	1,063.48	1,055.90	1,052.22	1,042.11	1,032.91	1,021.88	891	11.69	4.16		
5,045.00 – 5,124.99	1,227.87	1,173.62	1,163.97	1,149.72	1,129.03	1,119.38	1,112.94	1,106.04	1,093.63	1,084.67	1,077.08	1,073.41	1,063.29	1,054.10	1,043.06	891	11.69	4.16		
5,125.00 – 5,204.99	1,249.05	1,194.81	1,185.15	1,170.90	1,150.21	1,140.56	1,134.12	1,127.23	1,114.82	1,105.85	1,098.27	1,094.59	1,084.48	1,075.28	1,064.25	891	11.69	4.16		
5,205.00 – 5,284.99	1,270.23	1,215.99	1,206.33	1,192.08	1,171.40	1,161.74	1,155.31	1,148.41	1,136.00	1,127.03	1,119.45	1,115.77	1,105.66	1,096.46	1,085.43	891	11.69	4.16		
5,285.00 – 5,364.99	1,291.42	1,237.17	1,227.52	1,213.27	1,192.58	1,182.93	1,176.49	1,169.59	1,157.18	1,148.22	1,140.63	1,136.96	1,126.84	1,116.65	1,106.61	891	11.69	4.16		
5,365.00 – 5,444.99	1,312.60	1,258.36	1,248.70	1,234.45	1,213.76	1,204.11	1,197.67	1,190.78	1,178.37	1,169.40	1,161.82	1,158.14	1,148.03	1,138.83	1,128.80	891	11.69	4.16		
5,445.00 – 5,524.99	1,333.78	1,279.54	1,269.88	1,255.63	1,234.95	1,225.29	1,218.86	1,211.96	1,199.55	1,190.58	1,183.00	1,179.32	1,169.21	1,160.01	1,148.98	891	11.69	4.16		
5,525.00 – 5,604.99	1,354.97	1,300.72	1,291.07	1,276.82	1,256.13	1,246.48	1,240.04	1,233.14	1,220.73	1,211.77	1,204.18	1,200.51	1,190.39	1,181.20	1,170.16	891	11.69	4.16		
5,605.00 – 5,684.99	1,376.15	1,321.91	1,312.25	1,298.00	1,277.31	1,267.66	1,261.22	1,254.33	1,241.92	1,232.95	1,225.37	1,221.69	1,211.58	1,202.38	1,191.35	891	11.69	4.16		
5,685.00 – 5,764.99	1,397.33	1,343.09	1,333.43	1,319.18	1,298.50	1,288.84	1,282.41	1,275.51	1,263.10	1,254.13	1,246.55	1,242.87	1,232.76	1,223.56	1,212.53	891	11.69	4.16		
5,765.00 – 5,844.99	1,418.52	1,364.27	1,354.62	1,340.37	1,319.68	1,310.03	1,303.59	1,296.69	1,284.28	1,275.32	1,267.73	1,264.06	1,253.94	1,244.75	1,233.71	891	11.69	4.16		
5,845.00 – 5,924.99	1,439.70	1,385.46	1,375.80	1,361.55	1,340.86	1,331.21	1,324.77	1,317.88	1,305.47	1,296.50	1,288.92	1,285.24	1,275.13	1,265.93	1,254.90	891	11.69	4.16		
5,925.00 – 6,004.99	1,460.88	1,406.64	1,396.98	1,382.73	1,362.05	1,352.39	1,345.96	1,339.06	1,326.65	1,317.69	1,310.10	1,306.42	1,296.31	1,287.11	1,276.08	891	11.69	4.16		
6,005.00 – 6,084.99	1,482.07	1,427.82	1,418.17	1,403.92	1,383.23	1,373.58	1,367.14	1,360.24	1,347.83	1,338.87	1,331.28	1,327.61	1,317.49	1,308.30	1,297.26	891	11.69	4.16		
6,085.00 – 6,164.99	1,503.25	1,449.01	1,439.35	1,425.10	1,404.41	1,394.76	1,388.32	1,381.43	1,369.02	1,360.05	1,352.47	1,348.79	1,338.68	1,329.48	1,318.45	891	11.69	4.16		
6,165.00 – 6,244.99	1,524.43	1,470.19	1,460.53	1,446.28	1,425.60	1,415.94	1,409.51	1,402.61	1,390.20	1,381.24	1,373.65	1,369.97	1,359.86	1,350.66	1,339.63	891	11.69	4.16		
6,245.00 – 6,324.99	1,545.62	1,491.37	1,481.72	1,467.47	1,446.78	1,437.13	1,430.69	1,423.79	1,411.38	1,402.42	1,394.83	1,391.16	1,381.04	1,371.85	1,360.81	891	11.69	4.16		
6,325.00 – 6,404.99	1,566.80	1,512.56	1,502.90	1,488.65	1,467.96	1,458.31	1,451.87	1,444.98	1,432.57	1,423.60	1,416.02	1,412.34	1,402.23	1,393.03	1,382.00	891	11.69	4.16		
6,405.00 – 6,484.99	1,587.98	1,533.74	1,524.08	1,509.83	1,489.15	1,479.49	1,473.06	1,466.16	1,453.75	1,444.79	1,437.20	1,433.52	1,423.41	1,414.21	1,403.18	891	11.69	4.16		
6,485.00 – 6,564.99	1,609.17	1,554.92	1,545.27	1,531.02	1,510.33	1,500.68	1,494.24	1,487.35	1,474.93	1,465.97	1,458.38	1,454.71	1,444.59	1,435.40	1,424.36	891	11.69	4.16		
6,565.00 – 6,644.99	1,630.35	1,576.11	1,566.45	1,552.20	1,531.51	1,521.86	1,515.42	1,508.53	1,496.12	1,487.15	1,479.57	1,475.89	1,465.78	1,456.58	1,445.55	891	11.69	4.16		
6,645.00 – 6,724.99	1,651.53	1,597.29	1,587.63	1,573.38	1,552.69	1,543.04	1,536.61	1,529.71	1,517.30	1,508.34	1,500.75	1,497.07	1,486.96	1,477.76	1,466.73	891	11.69	4.16		
6,725.00 – 6,804.99	1,672.72	1,618.47	1,608.82	1,594.57	1,573.88	1,564.23	1,557.79	1,550.90	1,538.48	1,529.52	1,521.93	1,518.26	1,508.14	1,498.95	1,487.92	891	11.69	4.16		
6,805.00 – 6,884.99	1,693.90	1,639.66	1,630.00	1,615.75	1,595.06	1,585.41	1,578.97	1,572.08	1,559.67	1,550.70	1,543.12	1,539.44	1,529.33	1,520.13	1,509.10	891	11.69	4.16		
6,885.00 – 6,964.99	1,715.08	1,660.84	1,651.19	1,636.93	1,616.25	1,606.59	1,600.16	1,593.26	1,580.85	1,571.89	1,564.30	1,560.62	1,550.51	1,541.31	1,530.28	891	11.69	4.16		
6,965.00 – 7,044.99	1,736.27	1,682.02	1,672.37	1,658.12	1,637.43	1,627.78	1,621.34	1,614.45	1,602.03	1,593.07	1,585.48	1,581.81	1,571.69	1,562.50	1,551.47	891	11.69	4.16		
7,045.00 – 7,124.99	1,757.45	1,703.21	1,693.55	1,679.30	1,658.61	1,648.96	1,642.52	1,635.63	1,623.21	1,614.25	1,606.67	1,602.99	1,592.88	1,583.68	1,572.65	891	11.69	4.16		
7,125.00 – 7,204.99	1,778.63	1,724.39	1,714.74	1,700.48	1,679.80	1,670.14	1,663.71	1,656.81	1,644.40	1,635.44	1,627.85	1,624.17	1,614.06	1,604.86	1,593.83	891	11.69	4.16		
7,205.00 – 7,284.99	1,799.82	1,745.57	1,735.92	1,721.67	1,700.98	1,691.33	1,684.89	1,677.99	1,665.58	1,656.62	1,649.03	1,645.36	1,635.24	1,626.05	1,615.02	891	11.69	4.16		

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31 (Schedule A) 12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
650.00 – 657.99	86.27																	
658.00 – 665.99	87.72																	
666.00 – 673.99	89.18																	
674.00 – 681.99	90.64																	
682.00 – 689.99	92.09																	
690.00 – 697.99	93.55																	
698.00 – 705.99	95.01																	
706.00 – 713.99	96.46																	
714.00 – 721.99	97.92																	
722.00 – 729.99	99.38																	
730.00 – 737.99	100.83	0.23																
738.00 – 745.99	102.29	1.69																
746.00 – 753.99	103.75	3.15																
754.00 – 761.99	105.21	4.60																
762.00 – 769.99	106.66	6.06																
770.00 – 777.99	108.12	7.52																
778.00 – 785.99	109.58	8.98																
786.00 – 793.99	111.03	10.43																
794.00 – 801.99	112.49	11.89																
802.00 – 809.99	113.95	13.35																
810.00 – 817.99	115.40	14.80																
818.00 – 825.99	116.86	16.26																
826.00 – 833.99	118.32	17.72																
834.00 – 841.99	119.77	19.17	1.27															
842.00 – 849.99	121.23	20.63	2.73															
850.00 – 857.99	122.69	22.09	4.18															
858.00 – 865.99	124.14	23.54	5.64															
866.00 – 873.99	125.60	25.00	7.10															
874.00 – 881.99	127.06	26.46	8.55															
882.00 – 889.99	128.51	27.91	10.01															
890.00 – 897.99	129.97	29.37	11.47															
898.00 – 905.99	131.43	30.83	12.92															
906.00 – 913.99	132.89	32.28	14.38															
914.00 – 921.99	134.34	33.74	15.84															
922.00 – 929.99	135.80	35.20	17.29															
930.00 – 937.99	137.26	36.66	18.75															
938.00 – 945.99	138.71	38.11	20.21															
946.00 – 953.99	140.17	39.57	21.67															
954.00 – 961.99	141.63	41.03	23.12															
962.00 – 969.99	143.08	42.48	24.58															

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) 12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.																	
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
970.00 – 989.99	145.63	45.03	27.13	0.70												4.23	6.02	
990.00 – 1,009.99	149.27	48.67	30.77	4.34												4.35	6.14	
1,010.00 – 1,029.99	152.92	52.32	34.41	7.98												4.47	6.26	
1,030.00 – 1,049.99	156.56	55.96	38.05	11.63												4.59	6.38	
1,050.00 – 1,069.99	160.20	59.60	41.70	15.27												4.72	6.51	
1,070.00 – 1,089.99	163.84	63.24	45.34	18.91												4.84	6.63	
1,090.00 – 1,109.99	167.49	66.88	48.98	22.55												4.96	6.75	
1,110.00 – 1,129.99	171.13	70.53	52.62	26.19												5.08	6.87	
1,130.00 – 1,149.99	174.77	74.17	56.27	29.84												5.21	7.00	
1,150.00 – 1,169.99	178.41	77.81	59.91	33.48												5.33	7.12	
1,170.00 – 1,189.99	182.05	81.45	63.55	37.12												5.45	7.24	
1,190.00 – 1,209.99	185.69	85.09	67.19	40.76	3.08											5.58	7.37	
1,210.00 – 1,229.99	189.33	88.73	70.83	44.40	7.13											5.70	7.49	
1,230.00 – 1,249.99	192.97	92.37	74.47	48.04	11.18											5.82	7.61	
1,250.00 – 1,269.99	196.61	96.01	78.11	51.68	15.23											5.94	7.73	
1,270.00 – 1,289.99	200.25	99.65	81.75	55.32	19.28											6.07	7.86	
1,290.00 – 1,309.99	203.89	103.29	85.39	59.00	23.33	1.38										6.19	7.98	
1,310.00 – 1,329.99	207.53	106.93	89.03	62.64	27.38	5.43										6.31	8.10	
1,330.00 – 1,349.99	211.17	110.57	92.67	66.28	31.43	9.48										6.44	8.23	
1,350.00 – 1,369.99	214.81	114.21	96.31	70.00	35.48	13.54	1.60									6.56	8.35	
1,370.00 – 1,389.99	218.45	117.85	100.00	73.85	39.53	17.59	5.65									6.68	8.47	
1,390.00 – 1,409.99	222.09	121.49	103.64	77.71	43.58	21.64	9.70									6.80	8.59	
1,410.00 – 1,429.99	225.73	125.13	107.28	81.56	47.63	25.69	13.75	0.97								6.93	8.72	
1,430.00 – 1,449.99	229.37	128.77	110.92	85.42	51.70	29.74	17.80	5.02								7.05	8.84	
1,450.00 – 1,469.99	233.01	132.41	114.56	89.30	55.75	33.84	21.86	9.07								7.17	8.96	
1,470.00 – 1,489.99	236.65	136.05	118.20	93.18	59.80	37.93	25.91	13.12								7.29	9.08	
1,490.00 – 1,509.99	240.29	139.69	121.84	97.06	63.85	42.02	29.96	17.17								7.42	9.21	
1,510.00 – 1,529.99	243.93	143.33	125.48	100.94	67.90	46.07	34.01	21.22								7.54	9.33	
1,530.00 – 1,549.99	247.57	146.97	129.12	104.82	71.95	50.00	38.06	25.27	2.25							7.66	9.45	
1,550.00 – 1,569.99	251.21	150.61	132.76	108.70	76.00	54.05	42.11	29.32	6.31							7.79	9.58	
1,570.00 – 1,589.99	254.85	154.25	136.40	112.58	80.05	58.10	46.16	33.38	10.36							7.91	9.70	
1,590.00 – 1,609.99	258.49	157.89	140.04	116.46	84.10	62.15	50.22	37.43	14.41							8.03	9.82	
1,610.00 – 1,629.99	262.13	161.53	143.68	120.34	88.15	66.20	54.27	41.48	18.46	1.83						8.15	9.94	
1,630.00 – 1,649.99	265.77	165.17	147.32	124.22	92.20	70.25	58.32	45.53	22.51	5.89						8.28	10.07	
1,650.00 – 1,669.99	269.41	168.81	150.96	128.10	96.25	74.30	62.37	49.58	26.56	9.94						8.40	10.19	
1,670.00 – 1,689.99	273.05	172.45	154.60	131.98	100.30	78.36	66.42	53.63	30.61	13.99						8.52	10.31	
1,690.00 – 1,709.99	276.69	176.09	158.24	135.86	104.35	82.41	70.47	57.68	34.66	18.04						8.64	10.44	
1,710.00 – 1,729.99	280.33	179.73	161.88	139.74	108.40	86.46	74.52	61.73	38.72	22.09						8.77	10.56	
1,730.00 – 1,749.99	283.97	183.37	165.52	143.62	112.45	90.51	78.57	65.79	42.77	26.14						8.89	10.68	
1,750.00 – 1,769.99	287.61	187.01	169.16	147.50	116.50	94.56	82.63	69.84	46.82	30.19						9.01	10.80	
	291.25	190.65	172.80	151.38	120.55	98.61	86.68	73.89	50.87	34.25								
	294.89	194.29	176.44	155.26	124.60	102.66	90.63	77.94	54.92	38.30								
	298.53	197.93	180.08	159.14	128.65	106.71	94.58	81.00	59.00	42.35								
	302.17	201.57	183.72	163.02	132.70	110.76	98.54	85.05	63.05	46.40								
	305.81	205.21	187.36	166.90	136.75	114.81	102.59	89.10	67.10	50.45								
	309.45	208.85	191.00	170.78	140.80	118.86	106.64	93.15	71.15	54.50								
	313.09	212.49	194.64	174.66	144.78	122.91	110.69	97.20	75.20	58.55								
	316.73	216.13	198.28	178.54	148.76	127.00	114.74	101.25	79.25	62.60								
	320.37	219.77	201.92	182.42	152.73	131.05	118.79	105.30	83.30	66.65								
	324.01	223.41	205.56	186.30	156.72	135.10	122.84	109.35	87.35	70.70								
	327.65	227.05	209.20	190.18	160.71	139.15	126.89	113.40	91.40	74.75								
	331.29	230.69	212.84	194.06	164.70	143.20	130.94	117.45	95.45	78.80								
	334.93	234.28	216.48	197.94	168.68	147.25	134.99	121.50	99.50	82.85								
	338.57	238.12	220.12	201.82	172.67	151.30	139.04	125.55	103.55	86.90								
	342.21	241.76	223.76	205.70	176.55	155.35	143.09	129.60	107.60	90.95								
	345.85	245.40	227.40	209.58	180.43	159.40	147.14	133.65	111.65	94.00								
	349.49	249.04	231.04	213.46	184.31	163.45	151.19	137.70	115.70	98.05								
	353.13	252.68	234.68	217.34	188.20	167.50	155.24	141.75	119.75	102.10								
	356.77	256.32	238.32	221.22	192.08	171.55	159.29	145.80	123.80	106.15								
	360.41	260.00	241.96	225.10	195.96	175.60	163.34	150.85	127.85	110.20								
	364.05	263.64	245.60	228.98	199.84	179.65	167.39	154.90	131.90	114.25								
	367.69	267.28	249.24	232.86	203.72	183.70	171.44	158.95	135.95	118.30								
	371.33	270.92	252.88	236.74	207.60	187.75	175.49	163.00	140.00	122.35								
	374.97	274.56	256.52	240.62	211.48	191.80	179.54	167.05	144.05	126.40								
	378.61	278.20	260.16	244.50	215.36	195.85	183.59	171.10	148.10	130.45								
	382.25	281.84	263.80	248.38	219.24	199.90	187.64	175.15	152.15	134.50								
	385.89	285.48	267.44	252.26	223.12	203.95	191.69	179.20	156.20	138.55								
	389.53	289.12	271.08	256.14	227.00	208.00	195.74	183.25	160.25	142.60								
	393.17	292.76	274.72	260.02	230.88	212.05	199.79	187.30	164.30	146.65								
	396.81	296.40	278.36	263.90	234.76	216.10	203.84	191.35	168.35	150.70								
	400.45	300.04	282.00	267.78	238.64	220.15	207.89	195.40	172.40	154.75								
	404.09	303.68	285.64	271.66	242.52	224.20	211.94	199.45	176.45	158.80								
	407.73	307.32	289.28	275.54	246.40	228.25	215.99	203.50	180.50	162.85								
	411.37	310.96	292.92	279.42	250.28	232.30	219.04	207.55	184.55	166.90								
	415.01	314.60	296.56	283.30	254.16	236.35	223.09	211.60	188.60	170.95								
	418.65	318.24	300.20	287.18	258.04	240.40	227.14	215.65	192.65	175.00								
	422.29	321.88	303.84	291.06	261.92	244.45	231.19	219.70	196.70	179.05								
	425.93	325.52	307.48	294.94	265.80	248.50	235.24	223.75	200.75	183.10								
	429.57	329.16	311.12	298.82	269.68	252.55	239.29	227.80	204.80	187.15								

QUÉBEC INCOME TAX – Table 31 (Schedule A) **12 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
1,770.00 – 1,809.99	305.89	205.29	187.39	160.96	122.59	104.69	92.75	79.97	56.95	40.32	26.26	19.43	0.68			9.20	10.99	
1,810.00 – 1,849.99	313.99	213.39	195.49	169.06	130.70	112.79	100.86	88.07	65.05	48.42	34.36	27.54	8.78			9.44	11.23	
1,850.00 – 1,889.99	322.10	221.50	203.59	177.16	138.80	120.90	108.96	96.17	73.15	56.53	42.46	35.64	16.88			9.69	11.48	
1,890.00 – 1,929.99	330.20	229.60	211.70	185.27	146.90	129.00	117.06	104.27	81.25	64.63	50.56	43.74	24.99	7.94		9.93	11.72	
1,930.00 – 1,969.99	338.98	238.38	220.48	194.05	155.69	137.78	125.85	113.06	90.04	73.41	59.35	52.53	33.77	16.72		10.18	11.97	
1,970.00 – 2,009.99	347.91	247.30	229.40	202.97	164.61	146.70	134.77	121.98	98.96	82.34	68.27	61.65	42.69	25.64	5.18	10.42	12.22	5.18
2,010.00 – 2,049.99	356.83	256.23	238.32	211.89	173.53	155.62	143.69	130.90	107.88	91.26	77.19	70.37	51.61	34.56	14.10	10.67	12.46	8.37
2,050.00 – 2,089.99	365.75	265.15	247.24	220.81	182.45	164.55	152.61	139.82	116.80	100.18	86.11	79.29	60.53	43.48	23.02	10.92	12.71	8.37
2,090.00 – 2,129.99	374.67	274.07	256.16	229.74	191.37	173.47	161.53	148.74	125.72	109.10	95.03	88.21	69.46	52.40	31.94	11.16	12.95	8.37
2,130.00 – 2,169.99	383.59	282.99	265.09	238.66	200.29	182.39	170.45	157.66	134.65	118.02	103.95	97.13	78.38	61.33	40.86	11.41	13.20	8.37
2,170.00 – 2,209.99	392.51	291.91	274.01	247.58	209.21	191.31	179.37	166.58	143.57	126.94	112.87	106.05	87.30	70.25	49.79	11.65	13.44	8.37
2,210.00 – 2,249.99	401.43	300.83	282.93	256.50	218.13	200.23	188.29	175.51	152.49	135.86	121.80	114.98	96.22	79.17	58.71	11.90	13.69	8.37
2,250.00 – 2,289.99	410.35	309.75	291.85	265.42	227.05	209.15	197.22	184.43	161.41	144.78	130.72	123.90	105.14	88.09	67.63	12.14	13.93	8.37
2,290.00 – 2,329.99	419.27	318.67	300.77	274.34	235.98	218.07	206.14	193.35	170.33	153.70	139.64	132.82	114.06	97.01	76.55	12.39	14.18	8.37
2,330.00 – 2,369.99	429.11	327.59	309.69	283.26	244.90	226.99	215.06	202.27	179.25	162.63	148.56	141.74	122.98	105.93	85.47	12.63	14.43	8.37
2,370.00 – 2,409.99	438.47	336.52	318.61	292.18	253.82	235.91	223.98	211.19	188.17	171.55	157.48	150.66	131.90	114.85	94.39	12.88	14.67	8.37
2,410.00 – 2,449.99	447.83	345.44	327.53	301.10	262.74	244.84	232.90	220.11	197.09	180.47	166.40	159.58	140.82	123.77	103.31	13.13	14.92	8.37
2,450.00 – 2,489.99	457.18	354.36	336.45	310.02	271.66	253.76	241.82	229.03	206.01	189.39	175.32	168.50	149.75	132.69	112.23	13.37	15.16	8.37
2,490.00 – 2,529.99	466.54	363.28	345.37	318.95	280.58	262.68	250.74	237.95	214.93	198.31	184.24	177.42	158.67	141.62	121.15	13.62	15.41	8.37
2,530.00 – 2,569.99	475.90	372.20	354.30	327.87	289.50	271.60	259.66	246.87	223.86	212.86	193.16	186.34	167.59	150.54	130.08	13.86	15.65	8.37
2,570.00 – 2,609.99	485.26	381.12	363.22	336.79	298.42	280.52	268.58	255.80	232.78	216.15	202.09	195.26	176.51	159.46	139.00	14.11	15.90	8.37
2,610.00 – 2,649.99	494.62	390.04	372.14	345.71	307.34	289.44	277.51	264.72	241.70	225.07	211.01	204.19	185.43	168.38	147.92	14.35	16.14	8.37
2,650.00 – 2,689.99	503.98	398.96	381.06	354.65	316.27	298.36	286.43	273.64	250.62	233.99	219.93	213.11	194.55	177.30	156.84	14.80	16.67	8.37
2,690.00 – 2,729.99	513.33	407.88	389.98	363.55	325.19	307.28	295.35	282.56	259.54	242.92	228.85	222.03	203.27	186.22	165.76	15.49	17.37	8.37
2,730.00 – 2,769.99	522.69	417.16	398.90	372.47	334.11	316.20	304.27	291.48	268.46	251.84	237.77	230.95	212.19	195.14	174.68	15.83	17.71	8.37
2,770.00 – 2,809.99	532.05	426.52	407.82	381.39	343.03	325.13	313.19	300.40	277.38	260.76	246.69	239.87	221.11	204.06	183.60	16.09	17.97	8.37
2,810.00 – 2,849.99	541.41	435.88	417.10	390.31	351.95	334.05	322.11	309.32	286.30	269.68	255.61	248.79	230.04	212.98	192.52	16.34	18.22	8.37
2,850.00 – 2,889.99	550.77	445.24	426.45	399.24	360.87	342.97	331.03	318.24	295.22	278.60	264.53	257.71	238.96	221.91	201.44	16.60	18.48	8.37
2,890.00 – 2,929.99	560.13	454.59	435.81	408.16	369.79	351.89	339.95	327.16	304.15	287.52	273.45	266.63	248.88	230.83	210.37	16.86	18.74	8.37
2,930.00 – 2,969.99	569.48	463.95	445.17	417.45	378.71	360.81	348.87	336.09	313.07	296.44	282.37	275.55	256.80	239.75	219.29	17.12	19.00	8.37
2,970.00 – 3,009.99	578.89	473.35	454.57	426.85	387.68	369.77	357.84	345.05	322.03	305.40	291.34	284.52	265.76	248.71	228.25	17.33	19.25	8.37
3,010.00 – 3,049.99	588.50	482.97	464.19	436.46	396.84	378.94	367.00	354.21	331.20	314.57	300.50	293.68	274.93	257.88	237.41	17.33	19.51	8.37
3,050.00 – 3,089.99	598.12	492.59	473.80	446.08	406.01	388.10	376.17	363.38	340.36	323.74	309.67	302.85	284.09	267.04	246.58	17.33	19.77	8.37
3,090.00 – 3,129.99	607.73	502.20	483.42	455.70	415.45	397.27	385.34	372.55	349.53	332.90	318.84	312.02	293.26	276.21	255.75	17.33	20.03	8.37
3,130.00 – 3,169.99	617.35	511.82	493.04	465.31	425.07	406.44	394.50	381.71	358.70	342.07	328.00	321.18	302.43	285.38	264.91	17.33	20.28	8.37
3,170.00 – 3,209.99	626.97	521.43	502.65	474.93	434.68	415.90	403.67	390.88	367.86	351.24	337.17	330.35	311.59	294.54	274.08	17.33	20.54	8.37
3,210.00 – 3,249.99	636.58	531.05	512.27	484.54	444.30	425.52	413.00	400.05	377.03	360.40	346.34	339.52	320.76	303.71	283.25	17.33	20.80	8.37
3,250.00 – 3,289.99	646.20	540.67	521.88	494.16	453.13	432.61	422.61	409.21	386.20	369.57	355.50	348.68	329.93	312.88	292.41	17.33	21.06	8.37
3,290.00 – 3,329.99	655.81	551.50	531.59	503.78	463.53	444.75	432.23	418.81	395.36	378.74	364.67	357.85	339.09	322.04	301.58	17.33	21.31	8.37
3,330.00 – 3,369.99	665.43	559.90	541.12	513.39	473.15	454.36	441.84	428.43	404.53	387.90	373.84	367.02	348.26	331.21	310.75	17.33	21.57	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **12 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
3,370.00 – 3,409.99	675.05	569.51	550.73	523.01	482.76	463.98	451.46	438.04	413.90	397.07	383.00	376.18	357.43	340.38	319.91	17.33	21.83	8.37
3,410.00 – 3,449.99	684.66	579.13	560.35	532.62	492.38	473.60	461.08	447.66	423.51	406.24	392.17	385.35	366.59	349.54	329.08	17.33	22.09	8.37
3,450.00 – 3,489.99	694.28	588.75	569.96	542.24	501.99	483.21	470.69	457.28	433.13	415.69	401.34	375.76	358.71	341.66	321.19	17.33	22.34	8.37
3,490.00 – 3,529.99	703.89	598.36	579.58	551.86	511.61	492.83	480.31	466.89	442.75	425.31	410.55	403.68	384.93	367.88	347.41	17.33	22.60	8.37
3,530.00 – 3,569.99	713.63	608.10	589.31	561.59	521.34	502.56	490.04	476.63	452.48	435.04	420.28	413.13	394.21	377.15	356.69	17.33	22.74	8.37
3,570.00 – 3,609.99	723.50	617.97	599.19	571.46	531.22	512.44	499.92	486.50	462.35	444.91	430.16	423.00	403.62	386.57	366.11	17.33	22.74	8.37
3,610.00 – 3,649.99	733.37	627.84	609.06	581.34	541.09	522.31	509.79	496.37	472.23	454.79	440.03	432.88	413.20	395.98	375.52	17.33	22.74	8.37
3,650.00 – 3,689.99	743.25	637.72	618.93	591.21	550.96	532.18	519.66	506.25	482.10	464.66	449.90	442.75	423.07	405.39	384.93	17.33	22.74	8.37
3,690.00 – 3,729.99	753.12	647.59	628.81	601.08	560.84	542.06	529.54	516.12	491.97	474.53	459.78	452.62	432.95	415.06	394.54	17.33	22.74	8.37
3,730.00 – 3,769.99	763.00	657.46	638.68	610.96	570.71	551.93	539.41	525.99	501.85	484.41	469.65	462.50	442.82	424.93	403.75	17.33	22.74	8.37
3,770.00 – 3,809.99	772.87	667.34	648.56	620.83	580.59	561.80	549.28	535.87	511.72	494.28	479.52	472.37	452.69	434.81	413.34	17.33	22.74	8.37
3,810.00 – 3,849.99	782.74	677.21	658.43	630.70	590.46	571.68	559.16	545.74	521.59	504.15	489.40	482.24	462.57	444.68	423.22	17.33	22.74	8.37
3,850.00 – 3,889.99	792.62	687.08	668.30	640.58	600.33	581.55	569.03	555.62	531.47	514.03	499.27	492.12	472.44	454.55	433.09	17.33	22.74	8.37
3,890.00 – 3,929.99	802.49	696.96	678.18	650.45	610.21	591.42	578.90	565.49	541.34	523.90	509.15	501.99	482.31	464.43	442.96	17.33	22.74	8.37
3,930.00 – 3,969.99	812.36	706.83	688.05	660.32	620.08	601.30	588.78	575.36	551.21	533.78	519.02	511.86	492.19	474.30	452.84	17.33	22.74	8.37
3,970.00 – 4,009.99	822.24	716.70	697.92	670.20	629.95	611.17	598.65	585.24	561.09	543.65	528.89	521.74	502.06	484.18	462.71	17.33	22.74	8.37
4,010.00 – 4,049.99	832.11	726.58	707.80	680.07	639.83	621.05	608.52	595.11	570.96	553.52	538.77	531.61	511.94	494.05	472.58	17.33	22.74	8.37
4,050.00 – 4,089.99	841.98	736.45	717.67	689.95	649.70	630.92	618.40	604.98	580.84	563.40	548.64	541.48	521.81	503.92	482.46	17.33	22.74	8.37
4,090.00 – 4,129.99	851.86	746.32	727.54	699.82	659.57	640.79	628.27	614.86	590.71	573.27	558.51	551.36	531.68	513.80	492.33	17.33	22.74	8.37
4,130.00 – 4,169.99	861.87	756.20	737.42	709.69	669.45	650.67	638.14	624.73	600.58	583.14	568.39	561.23	541.56	523.67	502.20	17.33	22.74	8.37
4,170.00 – 4,209.99	872.28	766.32	747.54	719.82	679.57	660.79	648.27	634.85	610.71	593.27	578.51	571.36	551.68	533.79	512.33	17.33	22.74	8.37
4,210.00 – 4,249.99	882.87	776.62	757.84	730.12	689.87	671.09	658.57	645.16	621.01	603.57	588.81	581.66	561.98	544.10	522.63	17.33	22.74	8.37
4,250.00 – 4,289.99	893.46	786.93	768.15	740.42	700.18	681.40	668.87	655.46	631.31	613.87	599.12	591.96	572.29	554.40	532.93	17.33	22.74	8.37
4,290.00 – 4,329.99	904.05	797.23	778.45	750.72	710.48	691.70	679.18	665.76	641.61	624.18	609.42	602.26	582.59	564.70	543.24	17.33	22.74	8.37
4,330.00 – 4,369.99	914.65	807.53	788.75	761.03	720.78	702.00	689.48	676.06	651.92	634.48	619.72	612.57	592.89	575.00	553.54	17.33	22.74	8.37
4,370.00 – 4,409.99	925.24	817.84	799.05	771.33	731.08	712.30	699.78	686.37	662.22	644.78	630.02	622.87	603.19	585.31	563.84	17.33	22.74	8.37
4,410.00 – 4,449.99	935.83	828.14	809.36	781.63	741.39	722.61	710.09	696.67	672.52	655.08	640.33	633.17	613.50	595.61	574.15	17.33	22.74	8.37
4,450.00 – 4,489.99	946.42	838.44	819.66	791.94	751.69	732.91	720.39	706.97	682.83	665.39	650.63	643.48	623.80	605.91	584.45	17.33	22.87	8.37
4,490.00 – 4,529.99	957.01	848.74	829.96	802.24	761.99	743.21	730.69	717.28	693.13	675.69	660.93	653.78	634.10	616.22	594.75	17.59	23.16	8.37
4,530.00 – 4,569.99	967.60	859.11	840.27	812.54	772.30	753.51	740.99	727.58	703.43	685.99	671.24	664.08	644.41	626.52	605.05	17.82	23.38	8.37
4,570.00 – 4,609.99	978.20	869.70	850.57	822.84	782.60	763.82	751.30	737.88	713.73	696.30	681.54	674.38	654.71	636.82	615.36	17.82	23.38	8.37
4,610.00 – 4,649.99	988.79	880.30	860.99	833.15	792.90	774.12	761.60	748.18	724.04	706.60	691.84	684.69	665.01	647.12	625.66	17.82	23.38	8.37
4,650.00 – 4,689.99	999.38	890.89	871.58	843.45	803.20	784.42	771.90	758.49	734.34	716.90	702.14	694.99	675.31	657.43	635.96	17.82	23.38	8.37
4,690.00 – 4,729.99	1,009.97	901.48	882.17	853.75	813.51	794.73	782.21	768.79	744.64	727.20	712.45	705.29	685.62	667.73	646.27	17.82	23.38	8.37
4,730.00 – 4,769.99	1,020.56	912.07	892.76	864.26	823.81	805.03	792.51	779.09	754.95	737.51	722.75	715.59	695.92	678.03	656.57	17.82	23.38	8.37
4,770.00 – 4,809.99	1,031.15	922.66	903.35	874.85	834.11	815.33	802.81	789.40	765.25	747.81	733.05	725.90	706.27	688.34	666.87	17.82	23.38	8.37
4,810.00 – 4,849.99	1,041.74	933.25	913.95	885.44	844.42	825.63	813.11	799.70	775.55	758.11	743.36	736.20	716.53	698.64	677.17	17.82	23.38	8.37
4,850.00 – 4,889.99	1,052.34	943.85	924.54	896.04	854.72	835.94	823.42	810.00	785.85	768.41	753.66	746.50	726.83	708.94	687.48	17.82	23.38	8.37
4,890.00 – 4,929.99	1,062.93	954.44	935.13	906.63	865.25	846.24	833.72	820.30	796.16	778.72	763.96	756.81	737.13	719.24	697.78	17.82	23.38	8.37
4,930.00 – 4,969.99	1,073.52	965.03	945.72	917.22	875.85	856.54	844.02	830.61	806.46	789.02	774.26	767.11	747.43	729.55	708.08	17.82	23.38	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A) **12 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
4,970.00 – 5,049.99	1,089.41	980.92	961.61	933.11	891.73	872.43	859.55	846.06	821.91	804.47	789.72	782.56	762.89	745.00	723.54	17.82	23.38	8.37
5,050.00 – 5,129.99	1,110.59	1,002.10	982.79	954.29	912.92	893.61	880.74	866.95	842.52	825.08	810.32	803.17	783.49	765.61	744.14	17.82	23.38	8.37
5,130.00 – 5,209.99	1,131.77	1,023.28	1,003.98	975.47	934.10	914.79	901.92	888.13	863.30	845.69	830.93	823.77	804.10	786.21	764.75	17.82	23.38	8.37
5,210.00 – 5,289.99	1,152.96	1,044.47	1,025.16	996.66	955.28	935.98	923.10	909.31	884.49	866.56	851.53	844.38	824.70	806.82	785.35	17.82	23.38	8.37
5,290.00 – 5,369.99	1,174.14	1,065.65	1,046.34	1,017.84	976.47	957.16	944.29	930.50	905.67	887.74	872.57	865.22	845.31	827.42	805.96	17.82	23.38	8.37
5,370.00 – 5,449.99	1,195.32	1,086.83	1,067.53	1,039.02	997.65	978.34	965.47	951.68	926.85	908.93	893.76	886.40	866.17	848.03	826.56	17.82	23.38	8.37
5,450.00 – 5,529.99	1,216.51	1,108.02	1,088.71	1,060.21	1,018.83	999.53	986.65	972.86	948.04	930.11	914.94	907.58	887.36	869.15	847.17	17.82	23.38	8.37
5,530.00 – 5,609.99	1,237.69	1,129.20	1,109.89	1,081.39	1,040.02	1,020.71	1,007.84	994.05	969.22	951.29	936.12	928.77	908.54	890.15	868.09	17.82	23.38	8.37
5,610.00 – 5,689.99	1,258.87	1,150.38	1,131.08	1,102.57	1,061.20	1,041.89	1,029.02	1,015.23	990.40	972.48	957.31	949.95	929.72	911.34	889.27	17.82	23.38	8.37
5,690.00 – 5,769.99	1,280.06	1,171.57	1,152.26	1,123.76	1,082.38	1,063.08	1,050.20	1,036.41	1,011.59	993.66	978.49	971.13	950.91	932.52	910.45	17.82	23.38	8.37
5,770.00 – 5,849.99	1,301.24	1,192.75	1,173.44	1,144.94	1,103.57	1,084.26	1,071.39	1,057.60	1,032.77	1,014.84	999.67	992.32	972.09	953.70	931.64	17.82	23.38	8.37
5,850.00 – 5,929.99	1,322.42	1,213.93	1,194.63	1,166.12	1,124.75	1,105.44	1,092.57	1,078.78	1,053.96	1,036.03	1,020.86	1,013.50	993.27	974.89	952.82	17.82	23.38	8.37
5,930.00 – 6,009.99	1,343.61	1,235.12	1,215.81	1,187.31	1,145.93	1,126.63	1,113.75	1,099.96	1,075.14	1,057.21	1,042.04	1,034.68	1,014.46	996.07	974.00	17.82	23.38	8.37
6,010.00 – 6,089.99	1,364.79	1,256.30	1,236.99	1,208.49	1,167.12	1,147.81	1,134.94	1,121.15	1,096.32	1,078.39	1,063.22	1,055.87	1,035.64	1,017.25	995.19	17.82	23.38	8.37
6,090.00 – 6,169.99	1,385.97	1,277.48	1,258.18	1,229.67	1,188.30	1,168.99	1,156.12	1,142.33	1,117.51	1,099.58	1,084.41	1,077.05	1,056.82	1,038.44	1,016.37	17.82	23.38	8.37
6,170.00 – 6,249.99	1,407.16	1,298.67	1,279.36	1,250.86	1,209.48	1,190.18	1,177.30	1,163.51	1,138.69	1,120.76	1,105.59	1,098.23	1,078.01	1,059.62	1,037.55	17.82	23.38	8.37
6,250.00 – 6,329.99	1,428.34	1,319.85	1,300.54	1,272.04	1,230.67	1,211.36	1,198.49	1,184.70	1,159.87	1,141.94	1,126.77	1,119.42	1,099.19	1,080.80	1,058.74	17.82	23.38	8.37
6,330.00 – 6,409.99	1,449.52	1,341.03	1,321.73	1,293.22	1,251.85	1,232.54	1,219.67	1,205.88	1,181.06	1,163.13	1,147.96	1,140.60	1,120.37	1,101.99	1,079.92	17.82	23.38	8.37
6,410.00 – 6,489.99	1,470.71	1,362.22	1,342.91	1,314.41	1,273.03	1,253.72	1,240.85	1,227.06	1,202.24	1,184.31	1,169.14	1,161.78	1,141.56	1,123.17	1,101.10	17.82	23.38	8.37
6,490.00 – 6,569.99	1,491.89	1,383.40	1,364.09	1,335.59	1,294.22	1,274.91	1,262.04	1,248.25	1,223.42	1,205.49	1,190.32	1,182.97	1,162.74	1,144.35	1,122.29	17.82	23.38	8.37
6,570.00 – 6,649.99	1,513.07	1,404.58	1,385.28	1,356.77	1,315.40	1,296.09	1,283.22	1,269.43	1,244.61	1,226.68	1,211.51	1,204.15	1,183.92	1,165.54	1,143.47	17.82	23.38	8.37
6,650.00 – 6,729.99	1,534.26	1,425.77	1,406.46	1,377.96	1,336.58	1,317.28	1,304.40	1,290.61	1,265.79	1,247.86	1,232.69	1,225.33	1,205.11	1,186.72	1,164.65	17.82	23.38	8.37
6,730.00 – 6,809.99	1,555.44	1,446.95	1,427.64	1,399.14	1,357.77	1,338.46	1,325.59	1,311.80	1,286.97	1,269.04	1,253.87	1,246.52	1,226.29	1,207.90	1,185.84	17.82	23.38	8.37
6,810.00 – 6,889.99	1,576.63	1,468.13	1,448.83	1,420.32	1,378.95	1,359.64	1,346.77	1,332.98	1,308.16	1,290.23	1,275.06	1,267.70	1,247.47	1,229.09	1,207.02	17.82	23.38	8.37
6,890.00 – 6,969.99	1,597.81	1,489.32	1,470.01	1,441.51	1,400.13	1,380.83	1,367.95	1,354.16	1,329.34	1,311.41	1,296.24	1,288.88	1,268.66	1,250.27	1,228.20	17.82	23.38	8.37
6,970.00 – 7,049.99	1,618.99	1,510.50	1,491.19	1,462.69	1,421.32	1,402.01	1,389.14	1,375.35	1,350.52	1,332.59	1,317.42	1,310.07	1,289.84	1,271.45	1,249.39	17.82	23.38	8.37
7,050.00 – 7,129.99	1,640.18	1,531.68	1,512.38	1,483.87	1,442.50	1,423.19	1,410.32	1,396.53	1,371.71	1,353.78	1,338.61	1,331.25	1,311.02	1,292.64	1,270.57	17.82	23.38	8.37
7,130.00 – 7,209.99	1,661.36	1,552.87	1,533.56	1,505.06	1,463.68	1,444.38	1,431.50	1,417.71	1,392.89	1,374.96	1,359.79	1,352.43	1,332.21	1,313.82	1,291.75	17.82	23.38	8.37
7,210.00 – 7,289.99	1,682.54	1,574.05	1,554.74	1,526.24	1,484.87	1,465.56	1,452.69	1,438.90	1,414.07	1,396.14	1,380.97	1,373.62	1,353.40	1,335.00	1,312.94	17.82	23.38	8.37
7,290.00 – 7,369.99	1,703.73	1,595.23	1,575.93	1,547.42	1,506.05	1,486.74	1,473.87	1,460.08	1,435.26	1,417.33	1,402.16	1,394.80	1,374.57	1,356.19	1,334.12	17.82	23.38	8.37
7,370.00 – 7,449.99	1,724.91	1,616.42	1,597.11	1,568.61	1,527.23	1,507.93	1,495.05	1,481.26	1,456.44	1,438.51	1,423.34	1,415.98	1,395.76	1,377.37	1,355.30	17.82	23.38	8.37
7,450.00 – 7,529.99	1,746.09	1,637.60	1,618.29	1,589.79	1,548.42	1,529.11	1,516.24	1,502.45	1,477.62	1,459.69	1,444.52	1,437.17	1,416.94	1,398.55	1,376.49	17.82	23.38	8.37
7,530.00 – 7,609.99	1,767.28	1,658.78	1,639.48	1,610.97	1,569.60	1,550.29	1,537.42	1,523.63	1,498.81	1,480.88	1,465.71	1,458.35	1,438.12	1,419.74	1,397.67	17.82	23.38	8.37
7,610.00 – 7,689.99	1,788.46	1,679.97	1,660.66	1,632.16	1,590.78	1,571.48	1,558.60	1,544.81	1,519.99	1,502.06	1,486.89	1,479.53	1,459.31	1,440.92	1,418.85	17.82	23.38	8.37
7,690.00 – 7,769.99	1,809.64	1,701.15	1,681.84	1,653.34	1,611.97	1,592.66	1,579.79	1,566.00	1,541.17	1,523.24	1,508.07	1,500.72	1,480.49	1,462.10	1,440.04	17.82	23.38	8.37
7,770.00 – 7,849.99	1,830.83	1,722.33	1,703.03	1,674.52	1,633.15	1,613.84	1,600.97	1,587.18	1,562.36	1,544.43	1,529.26	1,521.90	1,501.67	1,483.29	1,461.22	17.82	23.38	8.37
7,850.00 – 7,929.99	1,852.01	1,743.52	1,724.21	1,695.71	1,654.33	1,635.03	1,622.16	1,608.36	1,583.54	1,565.61	1,550.44	1,543.08	1,522.86	1,504.47	1,482.40	17.82	23.38	8.37
7,930.00 – 8,009.99	1,873.19	1,764.70	1,745.39	1,716.89	1,675.52	1,656.21	1,643.34	1,629.55	1,604.72	1,586.79	1,571.62	1,564.27	1,544.04	1,525.65	1,503.59	17.82	23.38	8.37
8,010.00 – 8,089.99	1,894.38	1,785.88	1,766.58	1,738.07	1,696.70	1,677.39	1,664.52	1,650.73	1,625.91	1,607.98	1,592.81	1,585.45	1,565.22	1,546.84	1,524.77	17.82	23.38	8.37
8,090.00 – 8,169.99	1,915.56	1,807.07	1,787.76	1,759.26	1,717.88	1,698.58	1,685.70	1,671.91	1,647.09	1,629.16	1,613.99	1,606.63	1,586.41	1,568.02	1,545.95	17.82	23.38	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

QUÉBEC INCOME TAX – Table 31 (Schedule A)

12 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's MR-19-V form.

Remuneration subject to source deductions. Use the appropriate bracket.	0	A	B	C	D	E	F	G	H	I	J	K	L	M	N	R	S	Z*
8,170.00 – 8,329.99	1,947.33	1,838.84	1,819.53	1,791.03	1,749.66	1,730.35	1,717.48	1,703.69	1,678.86	1,660.94	1,645.77	1,638.41	1,618.18	1,599.79	1,577.73	1,782	23.38	8.37
8,330.00 – 8,489.99	1,989.70	1,881.21	1,861.90	1,835.40	1,792.03	1,772.72	1,759.85	1,746.06	1,721.23	1,705.30	1,688.13	1,680.78	1,660.55	1,642.16	1,620.10	1,782	23.38	8.37
8,490.00 – 8,649.99	2,032.07	1,923.58	1,904.27	1,875.77	1,833.40	1,815.08	1,802.21	1,788.42	1,763.59	1,745.67	1,730.50	1,723.14	1,702.92	1,684.53	1,662.46	1,782	23.38	8.37
8,650.00 – 8,809.99	2,074.43	1,965.94	1,946.64	1,918.13	1,875.76	1,857.45	1,844.58	1,830.79	1,805.96	1,788.04	1,774.87	1,767.51	1,745.28	1,726.89	1,704.83	1,782	23.38	8.37
8,810.00 – 8,969.99	2,116.80	2,008.31	1,989.00	1,960.50	1,919.13	1,899.82	1,886.95	1,873.16	1,848.33	1,830.40	1,815.23	1,807.88	1,787.65	1,769.26	1,747.20	1,782	23.38	8.37
8,970.00 – 9,129.99	2,159.17	2,050.68	2,031.37	2,002.87	1,961.49	1,942.19	1,929.31	1,915.52	1,890.70	1,872.77	1,857.60	1,850.24	1,830.02	1,811.63	1,789.56	1,782	23.38	8.37
9,130.00 – 9,289.99	2,201.53	2,093.04	2,073.74	2,045.23	2,003.86	1,984.55	1,971.68	1,957.89	1,933.06	1,915.14	1,899.97	1,892.61	1,872.38	1,853.99	1,831.93	1,782	23.38	8.37
9,290.00 – 9,449.99	2,243.90	2,135.41	2,116.10	2,087.60	2,046.23	2,026.92	2,014.05	2,000.26	1,975.43	1,957.50	1,942.33	1,934.98	1,914.75	1,896.36	1,874.30	1,782	23.38	8.37
9,450.00 – 9,609.99	2,286.27	2,177.78	2,158.47	2,129.97	2,088.59	2,069.29	2,056.41	2,042.62	2,017.80	1,999.87	1,984.70	1,977.34	1,957.12	1,938.73	1,916.66	1,782	23.38	8.37
9,610.00 – 9,769.99	2,328.63	2,220.14	2,200.84	2,172.33	2,130.96	2,111.65	2,098.78	2,084.99	2,060.16	2,042.24	2,027.07	2,019.71	1,999.48	1,981.09	1,959.03	1,782	23.38	8.37
9,770.00 – 9,929.99	2,371.00	2,262.51	2,243.20	2,214.70	2,173.33	2,154.02	2,141.15	2,127.36	2,102.53	2,084.60	2,069.43	2,062.08	2,041.85	2,023.46	2,001.40	1,782	23.38	8.37
9,930.00 – 10,089.99	2,413.37	2,304.88	2,285.57	2,257.07	2,215.69	2,196.39	2,183.51	2,169.72	2,144.90	2,126.97	2,111.80	2,104.44	2,084.22	2,065.83	2,043.76	1,782	23.38	8.37
10,090.00 – 10,249.99	2,455.73	2,347.24	2,327.94	2,299.43	2,258.06	2,238.75	2,225.88	2,212.09	2,187.26	2,169.34	2,154.17	2,146.81	2,126.58	2,108.20	2,086.13	1,782	23.38	8.37
10,250.00 – 10,409.99	2,498.10	2,389.61	2,370.30	2,341.80	2,300.43	2,281.12	2,268.25	2,254.46	2,229.63	2,211.70	2,196.53	2,189.18	2,168.95	2,150.56	2,128.50	1,782	23.38	8.37
10,410.00 – 10,569.99	2,540.47	2,431.98	2,412.67	2,384.17	2,342.79	2,323.49	2,310.61	2,296.82	2,272.00	2,254.07	2,238.90	2,231.54	2,211.32	2,192.93	2,170.86	1,782	23.38	8.37
10,570.00 – 10,729.99	2,582.83	2,474.34	2,455.04	2,426.53	2,385.16	2,365.85	2,352.98	2,339.19	2,314.36	2,296.44	2,281.27	2,273.91	2,253.68	2,235.30	2,213.23	1,782	23.38	8.37
10,730.00 – 10,889.99	2,625.20	2,516.71	2,497.40	2,468.90	2,427.53	2,408.22	2,395.35	2,381.56	2,356.73	2,338.80	2,323.63	2,316.28	2,296.05	2,277.66	2,255.60	1,782	23.38	8.37
10,890.00 – 11,049.99	2,667.57	2,559.08	2,539.77	2,511.27	2,469.89	2,450.59	2,437.71	2,423.92	2,399.10	2,381.17	2,366.00	2,358.64	2,338.42	2,320.03	2,297.96	1,782	23.38	8.37
11,050.00 – 11,209.99	2,709.93	2,601.44	2,582.14	2,553.63	2,512.26	2,492.95	2,480.08	2,466.29	2,441.47	2,423.54	2,408.37	2,401.01	2,380.78	2,362.39	2,340.33	1,782	23.38	8.37
11,210.00 – 11,369.99	2,752.30	2,643.81	2,624.50	2,596.00	2,554.63	2,535.32	2,522.45	2,508.66	2,483.83	2,465.90	2,450.73	2,443.38	2,423.15	2,404.76	2,382.70	1,782	23.38	8.37
11,370.00 – 11,529.99	2,794.67	2,686.18	2,666.87	2,638.37	2,596.99	2,577.69	2,564.81	2,551.02	2,526.20	2,508.27	2,493.10	2,485.74	2,465.52	2,447.13	2,425.06	1,782	23.38	8.37
11,530.00 – 11,689.99	2,837.03	2,728.54	2,709.24	2,680.73	2,639.36	2,620.05	2,607.18	2,593.39	2,568.57	2,550.64	2,535.47	2,528.11	2,507.88	2,489.50	2,467.43	1,782	23.38	8.37
11,690.00 – 11,849.99	2,879.40	2,770.91	2,751.60	2,723.10	2,681.73	2,662.42	2,649.55	2,635.76	2,610.93	2,593.00	2,577.83	2,570.48	2,550.25	2,531.86	2,509.80	1,782	23.38	8.37
11,850.00 – 12,009.99	2,921.77	2,813.28	2,793.97	2,765.47	2,724.09	2,704.79	2,691.91	2,678.12	2,653.30	2,635.37	2,620.20	2,612.84	2,592.62	2,574.23	2,552.16	1,782	23.38	8.37
12,010.00 – 12,169.99	2,964.14	2,855.64	2,836.34	2,807.83	2,766.46	2,747.15	2,734.28	2,720.49	2,695.67	2,677.74	2,662.57	2,655.21	2,634.98	2,616.60	2,594.53	1,782	23.38	8.37
12,170.00 – 12,329.99	3,006.50	2,898.01	2,878.70	2,850.20	2,808.83	2,789.52	2,776.65	2,762.86	2,738.03	2,720.10	2,704.93	2,697.58	2,677.35	2,658.96	2,636.90	1,782	23.38	8.37
12,330.00 – 12,489.99	3,048.87	2,940.38	2,921.07	2,892.57	2,851.19	2,831.89	2,819.01	2,805.22	2,780.39	2,762.47	2,747.30	2,739.94	2,719.72	2,701.33	2,679.26	1,782	23.38	8.37
12,490.00 – 12,649.99	3,091.24	2,982.74	2,963.44	2,934.93	2,893.56	2,874.25	2,861.38	2,847.59	2,822.77	2,804.84	2,789.67	2,782.31	2,762.08	2,743.70	2,721.63	1,782	23.38	8.37
12,650.00 – 12,809.99	3,133.60	3,025.11	3,005.80	2,977.30	2,935.93	2,916.62	2,903.75	2,889.96	2,865.13	2,847.20	2,832.03	2,824.68	2,804.45	2,786.06	2,764.00	1,782	23.38	8.37
12,810.00 – 12,969.99	3,175.97	3,067.48	3,048.17	3,019.67	2,978.29	2,958.99	2,946.11	2,932.32	2,907.50	2,889.57	2,874.40	2,867.04	2,846.82	2,828.43	2,806.36	1,782	23.38	8.37
12,970.00 – 13,129.99	3,218.34	3,109.84	3,090.54	3,062.03	3,020.66	3,001.35	2,988.48	2,974.69	2,949.87	2,931.94	2,916.77	2,909.41	2,889.18	2,870.80	2,848.73	1,782	23.38	8.37
13,130.00 – 13,289.99	3,260.70	3,152.21	3,132.90	3,104.40	3,063.03	3,043.72	3,030.85	3,017.06	2,992.23	2,974.30	2,959.13	2,951.78	2,931.55	2,913.16	2,891.10	1,782	23.38	8.37
13,290.00 – 13,449.99	3,303.07	3,194.58	3,175.27	3,146.77	3,105.39	3,086.09	3,073.21	3,059.42	3,034.59	3,016.67	3,001.50	2,994.14	2,973.92	2,955.53	2,935.46	1,782	23.38	8.37
13,450.00 – 13,609.99	3,345.44	3,236.94	3,217.64	3,189.13	3,147.76	3,128.45	3,115.58	3,101.79	3,076.97	3,059.04	3,043.87	3,036.51	3,016.28	2,997.90	2,975.83	1,782	23.38	8.37
13,610.00 – 13,769.99	3,387.80	3,279.31	3,260.00	3,231.50	3,190.13	3,170.82	3,157.95	3,144.16	3,119.33	3,101.40	3,086.23	3,078.88	3,058.65	3,040.26	3,018.20	1,782	23.38	8.37
13,770.00 – 13,929.99	3,430.17	3,321.68	3,302.37	3,273.87	3,232.50	3,213.19	3,200.31	3,186.52	3,161.70	3,143.77	3,128.60	3,121.25	3,101.02	3,082.63	3,060.56	1,782	23.38	8.37
13,930.00 – 14,089.99	3,472.54	3,364.04	3,344.74	3,316.23	3,274.86	3,255.55	3,242.68	3,228.89	3,204.07	3,186.14	3,170.97	3,163.61	3,143.38	3,125.00	3,102.93	1,782	23.38	8.37
14,090.00 – 14,249.99	3,514.90	3,406.41	3,387.10	3,358.60	3,317.23	3,297.92	3,285.05	3,271.26	3,246.43	3,228.50	3,213.33	3,205.98	3,185.75	3,167.36	3,145.30	1,782	23.38	8.37
14,250.00 – 14,409.99	3,557.27	3,448.78	3,429.47	3,400.97	3,359.59	3,340.29	3,327.42	3,313.62	3,288.80	3,270.87	3,255.70	3,248.35	3,228.12	3,209.73	3,187.66	1,782	23.38	8.37
14,410.00 – 14,569.99	3,599.64	3,491.14	3,471.84	3,443.34	3,401.96	3,382.65	3,369.78	3,355.99	3,331.17	3,313.24	3,298.07	3,290.71	3,270.48	3,252.10	3,230.03	1,782	23.38	8.37

* If the amount on line 12 of form MR-19-V exceeds \$20,400, you must subtract, for each increment of \$500 (or portion of thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 31: 12 periods

Gouvernement du Québec

O.C. 1635, 18 December 1996

Tobacco Tax Act
(R.S.Q., c. I-2)

Licenses Act
(R.S.Q., c. L-3; 1995, c. 63)

An Act respecting the Ministère du Revenu
(R.S.Q., c. M.31)

An Act respecting the Québec sales tax
(R.S.Q., c. T.0.1; 1995, c. 1; 1995, c. 63)

Fuel Tax Act
(R.S.Q., c. T-0.1; 1995, c. 1; 1995, c. 65)

Regulations — Amendments

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licences Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act

WHEREAS under section 19 of the Tobacco Tax Act (R.S.Q., c. I-2), the Government may make such regulations, not inconsistent with that Act, as are considered necessary for the purpose of carrying into effect the provisions of that Act according to their true intent or of supplying any deficiency therein, in particular to determine the amount of the costs of seizure and preservation payable upon payment of a deposit by a person to the Minister of Revenue where a vehicle is remitted and the manner in which such deposit shall be kept by an authorized person until it is disposed of in accordance with section 13.4.2 of that Act and to determine the manner in which a person authorized by the Minister shall keep the proceeds of the sale of seized tobacco packages, vehicles or vending machines until they are disposed of in accordance with section 13.5 of the Act;

WHEREAS under subparagraph *d* of the first paragraph of section 5 of the Licenses Act (R.S.Q., c. L-3; as amended by section 264 of Chapter 63 of the Statutes of 1995), the Government may make any regulation necessary for the application of that Act, in particular to determine any person making beer in Québec who may benefit from a percentage of reduction of the specific duty when selling beer for consumption in an establishment and to determine the percentage of reduction of that specific duty in accordance with section 79.11 of that Act;

WHEREAS under subparagraph *e* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), the Government may make regulations, in particular to prescribe the measures required to carry out that Act and to exempt from the duties provided for by a fiscal law an Indian, a person of Indian descent and any other prescribed person;

WHEREAS under the first paragraph of section 677 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1; as amended by section 349 of Chapter 1 and section 509 of Chapter 63 of the Statutes of 1995), the Government may, by regulation, generally prescribe any measures required for the purposes of that Act;

WHEREAS as regards the Fuel Tax Act (R.S.Q., c. T-1; as amended by section 350 of Chapter 1 and sections 514, 517, 522, 526 and 527 of Chapter 63 and sections 126, 128 and 137 of Chapter 65 of the Statutes of 1995), under:

Firstly, subparagraph *a* of the fifth paragraph of section 2 of that Act, the Government may define the expression “designated region”;

Secondly, subparagraph *b* of the fifth paragraph of section 2 of that Act, the Government may fix the percentage of the reduction in fuel tax for border, peripheral, specified and designated regions;

Thirdly, the first paragraph of section 10.3 of that Act, the Government may make regulations to prescribe within what time, the conditions on which and according to what modalities a reimbursement of an amount equal to the tax paid in excess may be made to a supplier by reason of the correction in the quantity of fuel at 15° Celsius;

Fourthly, section 18 of that Act, the Government may prescribe by regulation in what manner and on which conditions the colouring of fuel oil shall be made;

Fifthly, paragraph *d* of section 27 of that Act, the Government may exempt a person from holding a storer’s permit;

Sixthly, the third paragraph of section 32.1 of that Act, the Government may determine classes of persons and exempt any such class from the requirement to draw up a manifest or way-bill;

Seventhly, section 50.12 of that Act, the Government may prescribe any measures necessary for the application of the International Fuel Tax Agreement;

Eighthly, the second paragraph of section 51.1 of that Act, the Government may prescribe the conditions on which and the modalities of application according to which an amount equal to the tax shall be reduced;

WHEREAS the Regulation respecting the application of the Tobacco Tax Act (O.C. 1929-86 dated 16 December 1986) was made under the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r.1) was made under the Licenses Act, the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1) was made under the Act respecting the Ministère du Revenu, the Regulation respecting the Québec sales tax (O.C. 1607-92 dated 4 November 1992) was made under the Act respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r. 1) was made under the Fuel Tax Act;

WHEREAS it is expedient to amend the Regulation respecting the application of the Tobacco Tax Act in order to give effect to the fiscal measures introduced in the Tobacco Tax Act by Chapter 79 of the Statutes of 1993 and announced by the Minister of Finance in his Minister's Statement of 23 April 1993;

WHEREAS it is expedient to amend the Regulation respecting the application of the Licenses Act in order to give effect to the fiscal measures introduced in the Licenses Act by Chapter 63 of the Statutes of 1995 and announced on 9 May 1995 by the Minister of Finance on the occasion of a Budget Speech;

WHEREAS it is expedient to amend the Regulation respecting fiscal administration in order to give effect to the measures announced by the Minister of Finance on 20 May 1993 and 9 May 1995 on the occasion of a Budget Speech and in his Minister's Statement of 21 December 1994;

WHEREAS it is expedient to amend the Regulation respecting the Québec sales tax in order to give effect to the fiscal measures introduced in the Act respecting the Québec sales tax by Chapters 1 and 63 of the Statutes of 1995 and announced by the Minister of Finance on 12 May 1994 and 9 May 1995 on the occasion of a Budget Speech and to make various amendments to harmonize it with federal regulations or to introduce rules specific to the Québec taxation system;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act in order to give effect to the fiscal measures introduced by Chapters 63 and 65 of the Statutes of 1995 and announced by the Minister of Finance in his Minister's Statement of 3 February 1995, in Information Bulletins 95-3 and 95-6

issued by the Ministère des Finances on 29 June and 1 December 1995, as well as to make technical amendments thereto;

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 as prescribed by 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 fiscal nature of the norms established, amended or repealed by that 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 section 20 of the Tobacco Tax Act, the second paragraph of section 5 of the Licenses Act and the first paragraph of section 56 of the Fuel Tax Act, regulations made under these Acts come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; once published and if they so provide, they may also apply to a date prior to their publication but not prior to the current year;

WHEREAS under the second paragraph of section 50.12 of the Fuel Tax Act, notwithstanding the first paragraph of section 56 of that Act, regulations made under Division IX.1 may, after publication and if they so provide, apply from 1 January 1996;

WHEREAS under section 97 of the Act respecting the Ministère du Revenu, every regulation made under that Act shall come into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein; such regulation may also, if it so provides, apply to a period prior to its publication;

WHEREAS under the second paragraph of section 677 of the Act respecting the Québec sales tax, regulations made under that Act come into force on the date of their publication in the *Gazette officielle du Québec*, unless they fix another date which may in no case be prior to 1 July 1992;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and of the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act, the Regulation respecting the application of the Licenses Act, the Regulation respecting fiscal administration, the Regulation respecting the Québec sales tax and the Regulation respecting the application of the Fuel Tax Act

Tobacco Tax Act
(R.S.Q., c. I-2, s. 19)

Licenses Act
(R.S.Q., c. L-3, s. 5, 1st par., subpar. *d*; 1995, c. 63, s. 264)

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31, s. 96, 1st par., subpar. *e*)

An Act respecting the Québec sales tax
(R.S.Q., c. T-0.1, s. 677, 1st par.; 1995, c. 1, s. 349; 1995, c. 63, s. 509)

Fuel Tax Act
(R.S.Q., c. T-1, s. 2, 5th par., subpars. *a* and *b*, s. 10.3, 1st par., s. 18, s. 27, par. *d*, s. 32.1, 3rd par., s. 50.12, s. 51.1, 2nd par.; 1995, c. 1, s. 350; 1995, c. 63, ss. 514, 517, 522, 526 and 527; 1995, c. 65, ss. 126, 128 and 137)

Regulation to amend the Regulation respecting the application of the Tobacco Tax Act

1. The Regulation respecting the application of the Tobacco Tax Act, made by Order in Council 1929-86 dated 16 December 1986 and amended by the Regula-

tions made by Orders in Council 1657-91 dated 4 December 1991, 179-92 dated 12 February 1992 and 273-94 dated 16 February 1994, is further amended by inserting the following after section 11:

“**11.1** For the purposes of the second paragraph of section 13.4.3 of the Act,

(*a*) the costs of seizure correspond to the actual cost incurred for removing, towing or transporting the seized vehicle to the storage location;

(*b*) the costs of preservation are fixed, as the case may be,

i. at \$6 per day where the seized vehicle is in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into an agreement for the storage or custody of seized vehicles, except where the seized vehicle occupies an area greater than 16.5 square metres, in which case an amount of \$0.50 shall be added by occupied square metre or part thereof in excess of that area of 16.5 square metres;

ii. at the actual cost, where the seized vehicle is temporarily in the custody of a person designated for that purpose by the Minister where custody of the seized vehicle may not be immediately entrusted to a person contemplated in subparagraph *i*;

(*c*) payment of a deposit to the Minister of Revenue may be made by means of a postal money order, a certified check made out to the Minister or another instrument of payment providing the same guarantees to the Minister, as well as by means of a transfer of funds into an account held by the Minister in a financial institution.

11.2 For the purposes of sections 13.4.3 and 13.5 of the Act, the Assistant Director General of the Direction principale des enquêtes in the Direction générale de la vérification et des enquêtes is authorized to keep the deposits paid in accordance with those sections. They shall be deposited into a trust account opened for that purpose by that person in a financial institution.

11.3 For the purposes of the second paragraph of section 13.7.1 and of the first paragraph of section 15.1 of the Act,

(*a*) the costs of seizure correspond,

i. in the case of a vehicle, to those provided for in paragraph *a* of section 11.1;

ii. in the case of a thing other than a vehicle, to the actual cost incurred for removing it and transporting it to the storage location;

(b) the costs of preservation are fixed,

i. in the case of a vehicle, to those provided for in paragraph *b* of section 11.1;

ii. in the case of a thing other than a vehicle, to \$1 per day for each occupied square metre or part thereof.”.

Regulation to amend the Regulation respecting the application of the Licenses Act

2. The Regulation respecting the application of the Licenses Act (R.R.Q., 1981, c. L-3, r. 1), amended by the Regulations made by Orders in Council 1677-82 dated 7 July 1982 (Suppl., p. 870), 576-83 dated 23 March 1983 and 2272-84 dated 11 October 1984, 741-91 dated 29 May 1991, is further amended by revoking section 8.

3. 1. The following is substituted for section 9:

“9. For the purposes of section 79.11 of the Act:

(a) the average sale price mentioned in subparagraph *c* of the first paragraph is 0.2501 of a cent per millilitre;

(b) the average sale price mentioned in subparagraph *e* of the first paragraph is 1.2 cents per millilitre.”.

2. Subsection 1 has effect since 5 July 1996.

4. 1. The Regulation is amended by adding the following:

“DIVISION III REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF BEER

Persons referred to

10. For the purposes of the second paragraph of section 79.11 of the Act, a person is a person referred to at a particular time if the total number of millilitres of beer sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, any of the following persons, does not exceed 20 000 000 000:

(a) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation;

(b) an associate of the person, or another person whose business the person continues to carry on within the meaning of the next to last paragraph of section 550 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, c. 63).

For the purposes of the first paragraph, a person is associated with another person if he is so associated by reason of sections 21.4 and 21.20 to 21.25 of the Taxation Act (R.S.Q., c. I-3).

Reduction

11. For the purposes of the second paragraph of section 79.11 of the Act, the percentage is, as the case may be,

(a) 50 %, from the first to the 2 500 000 000th millilitre of beer sold or made in a particular calendar year by the person referred to in section 10;

(b) 25 %, from the 2 500 000 001st to the 5 000 000 000th millilitre of beer sold or made in a particular calendar year by the person referred to in section 10.

Terms and conditions

12. For the purposes of the second paragraph of section 79.11 of the Act, the terms and conditions are the following:

(a) only millilitres in respect of which a specific duty, or a specific tax imposed under Title II of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1), is payable shall be considered for the purposes of section 11;

(b) where a specific tax is payable pursuant to section 488 or 489 of the Act respecting the Québec sales tax, a millilitre shall be considered for the purposes of section 11 only at the time that tax is payable.”.

2. Subsection 1 has effect in respect of a sale made after 9 May 1995.

Regulation respecting fiscal administration

5. 1. The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r. 1), amended by the Regulations made by Orders in Council 80-82 dated 13 January 1982 (Suppl., p. 909), 499-82 dated 3 March 1982 (Suppl., p. 910), 1408-84 dated 13 June 1984, 1876-84 dated 16 August 1984, 2728-84 dated 12 December 1984, 251-85 dated 6 February 1985, 1863-85 dated 11 September 1985, 2584-85 dated 4 December 1985, 1240-86 dated 13 August 1986, 1270-86 dated 20 August 1986, 1930-86 dated 16 December 1986, 1725-88 dated 16 November 1988, 879-89 dated 7 June 1989, 922-89 dated 14 June 1989, 1798-90 dated 19 December 1990, 49-91 dated 16 January 1991, 497-92 dated 1 April 1992, 647-92 dated 29 April 1992, 993-92 dated 30 June 1992, 1078-92 dated 15 July 1992, 1498-93 dated 27 October 1993, 748-94 dated 18 May 1994, 960-94 dated 22 June 1994, 385-95 dated 22 March 1995, 472-95 dated 5 April 1995, 1693-95 dated 20 December 1995, 262-96 dated 28 February 1996, 466-96 dated 17 April 1996 and 1117-96 dated 4 September 1996, is further amended by inserting the following before section 96R15:

“**96R14.1.** In this section and in sections 96R14.2 and 96R14.3,

“Indian” has the meaning assigned to it by the Indian Act (Revised Statutes of Canada, 1985, c. I-5);

“person of Indian descent” means a person whose mother or father is an Indian and who usually resides in or holds office or employment on an Indian territory;

“prescribed person” means a band within the meaning of subsection 1 of section 2 of the Indian Act and a designated corporation within the meaning of section 2 of the Indians and Bands on certain Indian Settlements Remission Order, made by Order in Council P.C. 1992-1052 of 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act (Revised Statutes of Canada, 1985, c. F-11);

“reserve” has the meaning assigned to it by subsection 1 of section 2 of the Indian Act;

“Indian territory” means the Indian settlements of Hunter’s Point, Kitcisakik (Grand-Lac-Victoria), Pakuashipi and Winneway and an Indian settlement, within the meaning of section 2 of the Indians and Bands on certain Indian Settlements Remission Order, located in Québec.

96R14.2. Remittance shall be made of an amount on account of the tax paid or payable under Title I of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) by an individual who is an Indian or a person of Indian descent and who is the acquirer of a taxable supply, which amount shall be equal to any amount by which the tax paid or payable by him exceeds the tax that would have been payable by him if the Indian territories had been reserves.

96R14.3. Remittance shall be made of an amount on account of the tax paid or payable under Title I of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) by a person who is a prescribed person and who is the acquirer of a taxable supply, which amount shall be equal to any amount by which the tax paid or payable by him exceeds the tax that would have been payable by him if the Indian territories had been reserves.”.

2. Subsection 1 has effect in respect of the tax paid or payable since 1 January 1991, except section 96R14.2 made by it, which has effect in respect of the tax paid or payable since 1 July 1992. Notwithstanding the foregoing, for the period from 1 January 1991 to 30 June 1992, section 96R14.3 made by subsection 1 shall be read as follows:

“**96R14.3.** Remittance shall be made of an amount on account of the tax paid or payable under the Retail Sales Tax Act (R.S.Q., c. I-1) by a person who is a prescribed person, other than a band, in respect of the purchase of movable property, which amount shall be equal to any amount by which the tax paid or payable by him exceeds the tax that would have been payable by him if the Indian territory composed of the Oujé-Bougoumou settlement had been a reserve.”.

Regulation respecting the Québec sales tax

6. 1. The Regulation respecting the Québec sales tax, made by Order in Council 1607-92 dated 4 November 1992 and amended by the Regulations made by Orders in Council 21-95 dated 11 January 1995 and 1108-95 dated 16 August 1995, is further amended by substituting the following for paragraph 2 of the first paragraph of section 1R3:

“(2) a person closely related to a person at risk, where the recipient of the service is neither the person at risk nor a person closely related to the person at risk;”.

2. Subsection 1 has effect from 2 June 1993.

7. 1. Sections 17.2R1 to 17.2R5 are revoked.

2. Subsection 1 has effect in respect of the bringing in of a road vehicle by a registrant after 31 July 1995 where the registrant would be entitled to request a refund of the input tax if he was paying a tax in respect of the vehicle thus brought in and, in all other cases, in respect of the bringing in of a road vehicle after 30 March 1997.

8. 1. Section 38R1 is revoked.

2. Subsection 1 has effect since 1 July 1992.

9. 1. The following section is inserted before the heading preceding section 52R1:

“**41.6R1.** For the purposes of section 41.6 of the Act, the registrants listed in Schedule 1 are the prescribed registrants.”

2. Subsection 1 has effect since 1 July 1992.

10. 1. The following is inserted after paragraph 1 of section 52R1:

“(1.1) section 1129.29 of the Taxation Act (R.S.Q., c. I-3);”

2. Subsection 1 has effect in respect of the transfer of an immovable made after 8 October 1993.

11. 1. The following is substituted for the part preceding paragraph 1 of section 117R1:

“**117R1.** For the purposes of section 117 of the Act, the following services, except those that are related to the provision of surgical or dental services performed for cosmetic rather than medical or reconstruction purposes, are prescribed services:”

2. Subsection 1 has effect from 1 July 1992.

12. 1. Section 129R1 is revoked.

2. Subsection 1 has effect since 1 July 1992.

13. 1. Section 288.2R1 and 288.2R2 are revoked.

2. Subsection 1 has effect in respect

(a) of a road vehicle used by a registrant that is a small or medium-sized business after 31 July 1995 for a purpose not included in the definition of the expression “non-taxable supply”, as it read before being struck out by section 299 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, c. 63);

(b) of a road vehicle used by a registrant that is a large business after 30 March 1997 for a purpose not included in the definition of the expression “non-taxable supply”, as it read before being struck out by section 299 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions.

3. For the purposes of subsection 2, a person is a small or medium-sized business where the total of all the amounts each of which is the value of the consideration, other than the consideration referred to in section 75.2 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) that is attributable to the goodwill of a business, that became due in the last fiscal period ending before 1 August 1995 of the person, of an associate of the person or of another person whose business the person continues to carry on, or that was paid in that fiscal period without having become due, to the person, the associate of the person or the other person, for taxable or non-taxable supplies, other than supplies of financial services and supplies by way of sale of immovables that are capital property of the person, associate or other person, made in Québec or outside Québec but in Canada by the person, associate or other person as well as for taxable or non-taxable supplies made outside Canada through a permanent establishment situated in Canada of one of those persons does not exceed \$6 000 000.

However, where a person becomes a registrant after 1 August 1995, the total of the amounts determined under the first paragraph for the person is deemed to be nil for the purposes of computing the total of the amounts determined under that paragraph, except where

(1) the person is a corporation resulting from the amalgamation of two or more corporations;

(2) the person who carries on the business does not reside in Québec.

In the case of a person referred to in subparagraph 1 or 2 of the second paragraph, the first paragraph applies by replacing therein the word “person” by

(1) “amalgamated corporations”, if the person is a person resulting from the amalgamation of two or more corporations; or

(2) “person not residing in Québec” where the person who carries on the business is not a resident of Québec.

In the case of a person referred to in subparagraph 1 of the second paragraph who becomes a registrant on or before 1 August 1995, the first paragraph applies by substituting “amalgamated corporations” for the expression “person” if, as the case may be:

(1) the last fiscal period of the person ending before 1 August 1995 is his only fiscal period;

(2) the first fiscal period of the person ends on or after 1 August 1995.

The last 2 paragraphs of section 550 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, c. 63) apply to the first paragraph, adapted as required.

4. For the purposes of subsection 2, a person is a large business where the total of the amounts determined under subsection 3 exceeds \$6 000 000.

Notwithstanding subsection 3, in addition to a person referred to in the first paragraph, a large business includes the following persons:

(1) a bank;

(2) a corporation authorized under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Canada to operate a business that consists in offering to the public its services as a trustee;

(3) a credit union;

(4) an insurer;

(5) the segregated fund of an insurer;

(6) the Régie de l'assurance-dépôts du Québec or the Canadian Deposit Insurance Corporation;

(7) an investment plan;

(8) a person related to a financial institution referred to in subparagraphs 1 to 7.

14. 1. Section 332R2 is amended

(1) by substituting the following for subparagraph 1 of the first paragraph:

“(1) if each of the specified shares of the other corporation representing at least 50 % of the value and number of such shares is owned by a corporation referred to in subparagraph *a* or *b* and each of the specified shares of the other corporation representing at least 90 % of the value and number of such shares fulfils one of the following conditions:”;

(2) by substituting the following for subparagraph 2 of the first paragraph:

“(2) if the specified shares of the other corporation representing at least 90 % of the value and number of such shares are owned by one of the following persons:”.

2. Subsection 1 has effect since 2 June 1993.

15. 1. Sections 354R1 to 355R9 are revoked.

2. Subsection 1 has effect since 17 June 1994. Furthermore, the part of section 355R4 preceding paragraph 1 shall be read as follows:

(a) for the period from 1 July 1992 to 12 May 1994:

“**355R4.** Where the claimant provides the Minister with an original invoice or receipt, the rule consists in taking an amount equal to 4 % of the value of the consideration for the short-term accommodation, where the invoice or the receipt:”;

(b) for the period from 13 May 1994 to 16 June 1994:

“**355R4.** Where the claimant provides the Minister with an original invoice or receipt, the rule consists in taking an amount equal to 6.5 % of the value of the consideration for the short-term accommodation, where the invoice or the receipt:”.

16. 1. The following is substituted for section 386R1:

“**386R1.** For the purposes of section 386 of the Act, the property and services listed in sections 386R2 to 386R9 are prescribed property and services for determining the rebate payable to a person referred to as “the person” in those sections.”.

2. Subsection 1 has effect in respect of the tax that becomes payable after 31 July 1995 and that is not paid before 1 August 1995 in respect of the supply, or bringing into Québec, of property or a service.

17. 1. Sections 386R11 to 386R17 are revoked.

2. Subsection 1 has effect in respect of the tax that becomes payable after 31 July 1995 and that is not paid before 1 August 1995, except where it revokes section 386R15, in which case it has effect in respect of the tax that becomes payable in connection with the provision of a telecommunication service in respect of which no tax would be payable under section 80.2 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1) if it were not revoked by the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, c. 63).

3. In addition,

(1) section 386R13, revoked by subsection 1, shall be read as follows where it has effect since 1 July 1992, except where it has effect in respect of the tax that becomes payable after 9 May 1995 and that is not paid before 10 May 1995, in which case it shall be read disregarding the words “or non-propulsion”:

“**386R13.** Electricity (unless the person is the organizer or promoter of a convention and the electricity is acquired as a supply related to a convention), gas, fuel or steam is a prescribed property, except where the exemption provided for in paragraph *aa* of section 17 of the Retail Sales Tax Act (R.S.Q., c. I-1) would apply in respect of that property, were it not for section 49 of that Act.

For the purposes of the first paragraph, the expressions “sales of electricity, gas or fuel” and “other than meals and services including telephone service” in paragraph *aa* of section 17 of the Retail Sales Tax Act (R.S.Q., c. I-1) shall be read as “sales of electricity, gas, fuel or steam” and “other than meals, mobile homes and services including telephone service”. Furthermore, the expression “fuel” does not include fuel acquired, or brought into Québec, to supply a propulsion or non-propulsion engine.”;

(2) section 386R14, revoked by subsection 1, shall be read as follows where it has effect since 1 July 1992:

“**386R14.** A telephone service, other than a service acquired by the person if he is the organizer or promoter of a convention and the electricity is acquired as a supply related to a convention, is a prescribed service.”;

(3) section 386R15, revoked by subsection 1, shall be read by adding the following paragraph thereto where it has effect since 1 July 1992, except where it applies in respect of the tax that becomes payable or is paid before 10 May 1995, in which case it shall be read disregarding the words “or if the service is a 1 800 telephone service or another telecommunication service related to the 1 800 telephone service”:

“Notwithstanding the foregoing, the first paragraph does not apply if the person is the organizer or promoter of a convention and if the service is acquired as a supply related to a convention or if the service is a 1 800 telephone service or another telecommunication service related to the 1 800 telephone service.”;

(4) section 386R16, revoked by subsection 1, shall be read as follows where it has effect since 1 July 1992:

“**386R16.** Food, beverages or entertainment in respect of which section 421.1 of the Taxation Act (R.S.Q., c. I-3) applies, or would apply if the person were a taxpayer under that Act in a taxation year of that person, is a prescribed property or service.”.

18. 1. The following is substituted for clauses *a* and *b* of subparagraph 2 of the fourth paragraph of section 434R7:

“(a) the total of the considerations for the taxable supplies made in Québec by the registrant, other than designated supplies, supplies of financial services, selected supplies and supplies deemed to have been made under section 243 of the Act, that became due to the registrant or were paid to the registrant without becoming due, during the particular reporting period; and

(b) the amounts that became collectible and the amounts collected by the registrant during the particular reporting period as the tax provided for in section 16 of the Act in respect of taxable supplies made by the registrant, other than selected supplies and supplies deemed to have been made under sections 243 of the Act; and”.

2. Subsection 1 has effect since 1 August 1995.

19. The following is substituted for section 436R1:

“**436R1.** For the purposes of section 436 of the Act and where the election made in accordance with section 434 of the Act ceases to be in effect at a particular time, any input tax refund that a registrant would have been entitled to include in computing the net tax for a reporting period of the registrant ending at or before that time, if the registrant had applied for it in a return filed under Chapter VIII of Title I of the Act for such period, is a prescribed refund that the registrant may apply for in a return filed for a reporting period of the registrant ending after that time.”.

20. Section 442R5 is amended

(1) by substituting the following for clauses *i* and *ii* of subparagraph *a* of paragraph 7:

- “i. the tax that each member is required to remit;
- ii. the amount of the refund or rebate to which each member is entitled under the Act; and”;

(2) by substituting the following for clauses *i* and *ii* of subparagraph *b* of paragraph 7:

- “i. the name of each of the members entitled to a rebate or refund under the Act and the contents of each member’s direction;

ii. the name of each of the members who may reduce or offset the tax to be remitted by all or part of a refund or rebate, in accordance with a direction, and the amount of the reduction or offsetting; and”;

(3) by substituting the following for paragraph 8:

“(8) the coordinator shall remit, in respect of a reporting period, the amount of tax, where applicable, that each member is required to remit and, in a case where, in accordance with a direction, a member reduces or offsets the tax that he is required to remit by all or part of a refund or rebate, the amount of tax remittable after that reduction or offset.”.

21. 1. The following is inserted before section 473.1R1:

“**472R1.** For the purposes of section 472 of the Act, the Société de l’assurance automobile du Québec is a prescribed person where the tax is payable in respect of the supply of a road vehicle that must be registered under the Highway Safety Code (R.S.Q., c. C-24.2) following an application by its acquirer.

473R1. For the purposes of section 473 of the Act, the Société de l’assurance automobile du Québec is a prescribed person where the tax is payable in respect of the bringing in of a road vehicle that must be registered under the Highway Safety Code (R.S.Q., c. C-24.2) following an application by the person who brings the road vehicle into Québec.”.

2. Subsection 1 has effect since 1 July 1992.

22. 1. The following is inserted after section 473.1R1:

“REDUCTION OF THE SPECIFIC DUTY IN RESPECT OF BEER

Prescribed persons

489.1R1. For the purposes of section 489.1 of the Act, a person is a prescribed person at a particular time if the total number of millilitres of beer sold in Québec or outside Québec, in the calendar year preceding that time, by the person and, where applicable, either of the following persons, does not exceed 20 000 000 000:

(1) where the person is a corporation resulting from the amalgamation of two or more corporations that is in its first year of operation at that time, each amalgamated corporation;

(2) an associate of the person within the meaning of section 5 of the Act or another person whose business

the person continues to carry on within the meaning of the next to last paragraph of section 550 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, c. 63).

Prescribed percentages

489.1R2. For the purposes of section 489.1 of the Act, the prescribed percentage is, as the case may be:

(1) 50 %, from the first to the 2 500 000 000th millilitre of beer sold or made in a particular calendar year by the prescribed person;

(2) 25 %, from the 2 500 000 001st to the 5 000 000 000th millilitre of beer sold or made in a particular calendar year by the prescribed person.

Prescribed terms and conditions

489.1R3. For the purposes of section 489.1 of the Act, the prescribed terms and conditions are the following:

(1) only millilitres in respect of which a specific tax, or a specific duty imposed under subparagraph *b* or *c* of the first paragraph of section 79.11 of the Licenses Act (R.S.Q., c. L-3), is payable shall be considered for the purposes of section 489.1R2;

(2) where the specific tax is payable pursuant to section 488 or 489 of the Act, a millilitre shall be considered for the purposes of section 489.1R2 only at the time that tax is payable.”.

2. Subsection 1 has effect in respect of a sale made after 9 May 1995.

23. The following is substituted for the heading preceding section 663R1:

“REFUND OF THE SALES TAX IN RESPECT OF A RESIDENTIAL BUILDING”.

24. 1. The following is substituted for the part preceding the heading PRESCRIBED REGISTRANTS in Schedule I;

“**SCHEDULE I**
(s. 41.6R1)”.

2. Subsection 1 has effect since 1 July 1992.

25. 1. Schedule II.1 is amended:

(1) by substituting \$17 389 525 for \$7 581 833 as the amount of the annual compensation for the municipality of Montréal;

(2) by substituting \$3 658 975 for \$1 595 313 as the amount of the annual compensation for the municipality of Québec.

2. Subsection 1 has effect in respect of the compensation paid for the year 1996.

Regulation respecting the application of the Fuel Tax Act

26. 1. The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r. 1), amended by the Regulations made by Orders in Council 3470-81 dated 16 December 1981 (Suppl., p. 1230), 812-82 dated 8 April 1982 (Suppl., p. 1231), 267-83 dated 17 February 1983, 2173-83 dated 19 October 1983, 2717-83 dated 21 December 1983, 2848-84 dated 19 December 1984, 1656-86 dated 5 November 1986, 1933-86 dated 16 December 1986, 1832-87 dated 2 December 1987, 1876-87 dated 9 December 1987, 372-88 dated 16 March 1988, 1724-88 dated 16 November 1988, 743-91 dated 29 May 1991, 1656-91 dated 4 December 1991, 383-92 dated 18 March 1992, 945-92 dated 23 June 1992 and 1897-93 dated 15 December 1993, is further amended, in section 2R1,

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

“(0.a) “designated region” means a region of Québec adjoining the Province of Ontario without being a border region, located in the southern part of the electoral divisions of Chapleau, Papineau and Argenteuil, as described in the Notice of the establishment of the list of electoral divisions published in the *Gazette officielle du Québec*, and whose boundaries are established as follows: westerly, by the border region located in the electoral division of Chapleau, northerly, up to a radius of 20 kilometres from route 148, easterly, by the border region located in the electoral division of Argenteuil and southerly, by rivière des Outaouais;”;

(2) by striking out the words “that is neither a peripheral region nor a specified region,” in paragraph *a*;

(3) by striking out the words “on 29 May 1985” in the part of paragraph *b* preceding subparagraph *i*; and

(4) by striking out the words “on 29 May 1985” in the part of paragraph *c* preceding subparagraph *i*.

2. Subsection 1 has effect from 1 July 1995.

27. 1. The following is inserted after section 2R2:

“**2R2.1** Where a person acquires fuel other than fuel oil mentioned in the first paragraph of section 2 of the Act, from a retail dealer who operates a fuel distribution establishment located in a designated region, the tax prescribed by that paragraph shall be reduced, per litre of fuel, by \$0.01 in the case of gasoline or \$0.005 in the case of propane gas.”.

2. Subsection 1 has effect from 1 July 1995.

28. 1. The following is substituted for sections 2R3 to 2R5:

“**2R3.** Where a person acquires fuel other than fuel oil mentioned in the first paragraph of section 2 of the Act from a retail dealer who operates a fuel distribution establishment located within a border region that is bordering and adjoining:

(a) Ontario, the tax prescribed by that paragraph shall be reduced, per litre of fuel, as follows:

i. by \$0.04 in the case of gasoline or by \$0.02 in the case of propane gas, if the establishment is located less than 5 kilometres from the point of contact;

ii. by \$0.03 in the case of gasoline or by \$0.015 in the case of propane gas, if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. by \$0.02 in the case of gasoline or by \$0.01 in the case of propane gas, if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. by \$0.01 in the case of gasoline or by \$0.005 in the case of propane gas, if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact;

(b) New Brunswick, Labrador or an American State, the tax prescribed by that paragraph shall be reduced, per litre of fuel, as follows:

i. by \$0.08 in the case of gasoline or by \$0.04 in the case of propane gas, if the establishment is located less than 5 kilometres from the point of contact;

ii. by \$0.06 in the case of gasoline or by \$0.03 in the case of propane gas, if the establishment is located at least 5 kilometres and less than 10 kilometres from the point of contact;

iii. by \$0.04 in the case of gasoline or by \$0.02 in the case of propane gas, if the establishment is located at least 10 kilometres and less than 15 kilometres from the point of contact; and

iv. by \$0.02 in the case of gasoline or by \$0.01 in the case of propane gas, if the establishment is located at least 15 kilometres and less than 20 kilometres from the point of contact.

Notwithstanding the foregoing, where the fuel distribution establishment is located within a border region that is comprised in a peripheral region or a specified region, the tax prescribed by the first paragraph of section 2 of the Act shall be reduced, per litre of gasoline or propane gas, by the amount prescribed by section 2R4 for that peripheral or specified region if the latter amount is greater than the amount determined under this section.

2R4. Where a person acquires fuel mentioned in the first paragraph of section 2 of the Act from a retail dealer who operates a fuel distribution establishment located in a peripheral region or where a person causes such fuel to be delivered to him by a retail dealer in a fixed storage tank located in a peripheral region, the tax prescribed by the paragraph shall be reduced, per litre of fuel,

(a) by \$0.0465, in the case of gasoline;

(b) by \$0.0382, in the case of fuel oil; and

(c) by \$0.0232, in the case of propane gas.

Where the fuel distribution establishment or the fixed storage tank is located in a specified region, the tax prescribed by that paragraph shall be reduced, per litre of fuel,

(a) by \$0.023, in the case of gasoline;

(b) by \$0.019, in the case of fuel oil; and

(c) by \$0.0115, in the case of propane gas.

2R5. Where a person acquires fuel mentioned in the first paragraph of section 2 of the Act from a retail dealer who operates a fuel distribution establishment that is neither located in a peripheral region nor in a specified region, or where a person causes such fuel to be delivered to him by a retail dealer in a fixed storage tank that is neither located in a peripheral region nor in a specified region, the tax prescribed by that paragraph shall be reduced as follows:

(a) per litre of gasoline:

i. by \$0.0465, if the establishment is located less than 5 kilometres from the boundaries of a peripheral region;

ii. by \$0.031, if the establishment is located at least 5 kilometres and less than 10 kilometres from the boundaries of a peripheral region;

iii. by \$0.017, if the establishment is located at least 10 kilometres and less than 15 kilometres from the boundaries of a peripheral region;

iv. by \$0.012, if the establishment is located less than 10 kilometres from the boundaries of a specified region; and

v. by \$0.002, if the establishment is located at least 15 kilometres and less than 20 kilometres from the boundaries of a peripheral region;

(b) per litre of propane gas:

i. by \$0.0232, if the establishment is located less than 5 kilometres from the boundaries of a peripheral region;

ii. by \$0.0155, if the establishment is located at least 5 kilometres and less than 10 kilometres from the boundaries of a peripheral region;

iii. by \$0.0085, if the establishment is located at least 10 kilometres and less than 15 kilometres from the boundaries of a peripheral region;

iv. by \$0.006, if the establishment is located less than 10 kilometres from the boundaries of a specified region; and

v. by \$0.001, if the establishment is located at least 15 kilometres and less than 20 kilometres from the boundaries of a peripheral region;

(c) per litre of fuel oil:

i. by \$0.0382, if the establishment is located less than 5 kilometres from the boundaries of a peripheral region;

ii. by \$0.026, if the establishment is located at least 5 kilometres and less than 10 kilometres from the boundaries of a peripheral region;

iii. by \$0.014, if the establishment is located at least 10 kilometres and less than 15 kilometres from the boundaries of a peripheral region;

iv. by \$0.01, if the establishment is located less than 10 kilometres from the boundaries of a specified region; and

v. by \$0.001, if the establishment is located at least 15 kilometres and less than 20 kilometres from the boundaries of a peripheral region.”

2. Subsection 1 has effect from 1 July 1995.

29. 1. Section 2R6 is revoked.

2. Subsection 1 has effect from 1 July 1995.

30. 1. The following is substituted for section 2R7:

“**2R7.** Sections 2R2.1 and 2R3 apply when fuel, except propane gas, is poured directly from the delivery nozzle of a fuel distribution appliance meeting the standards prescribed by the Petroleum Products Regulation, permanently and directly connected to an underground storage tank, into the tank supplying the engine of a motor vehicle, a machine or a piece of equipment or into a container holding not more than 205 litres.”

2. Subsection 1 has effect from 1 July 1995.

31. 1. Section 2R8 is amended:

(1) by substituting “and 2R5” for “to 2R6”;

(2) by substituting “Petroleum Products Regulation” for “Petroleum Products Trade Regulation”.

2. Subsection 1 has effect from 1 July 1995 in respect of paragraph 1.

32. 1. Section 10.1R3 is amended by substituting the following for the part preceding paragraph *a*:

“**10.1R3.** For the purposes of section 10.1 of the Act, “public transport” means:

(*a*) the transport by bus of persons and their luggage, where applicable, for direct or indirect remuneration, following a regular circuit and in accordance with a definite schedule;

(*b*) the transport of handicapped persons and their luggage, where applicable, by buses intended for the transport of such persons, for direct or indirect remuneration.

Notwithstanding the foregoing, for the purposes of the first paragraph, the following activities are excluded:”

2. Subsection 1 has effect from 10 May 1995. In addition, it applies to applications for reimbursement filed with the Minister before 10 May 1995.

33. 1. The following is inserted after section 10.2R3:

“**10.3R1.** For the purposes of section 10.3 of the Act, the person referred to in that section shall file with his application, for the period covered by the application and in respect of every person holding a collection officer’s permit from whom he acquired fuel, a copy of the first and last invoice for the purchase of fuel and the statements of account remitted by every person holding a collection officer’s permit. He must also file a copy of the first and last invoice for the sale of fuel that he made during that period. The invoices shall indicate:

(*a*) the date of the transaction;

(*b*) the name and address of the purchaser and of the seller;

(*c*) the type of fuel, the price, the tax or the amount equal to the tax applicable;

(*d*) the quantity of fuel measured at the reference temperature of 15 degrees Celsius and the quantity of fuel measured at ambient temperature.

Reimbursement shall be applied for within 12 months of the date of purchase of the fuel.

10.4R1. For the purposes of section 10.4 of the Act, the person referred to in that section shall file with his application, for the period covered by the application and in respect of every person holding a collection officer’s permit, the original of each invoice for the purchase of gasoline. Those invoices shall indicate:

(*a*) the date of the transaction and the place where the gasoline is delivered to the purchaser;

(*b*) the name and address of the purchaser and of the seller;

(*c*) the type of fuel, the price and the tax collected.

Reimbursement shall be applied for within 12 months of the date of purchase of the fuel.

10.5R1. For the purposes of section 10.5 of the Act, the person referred to in that section shall file with his application, for the period covered by the application and in respect of every person holding a collection officer’s permit from whom he acquired fuel, the original of each invoice for the purchase of fuel. He shall also

file the original of each invoice for the sale of fuel made during that period. Those invoices shall indicate:

(a) the date of the transaction and the place where the fuel is delivered to the purchaser;

(b) the name and address of the purchaser and of the seller;

(c) the type of fuel, the price, the tax or the amount referred to in section 51.1 of the Act that was collected.

Reimbursement shall be applied for within 12 months of the date of purchase of the fuel.”.

2. Subsection 1 has effect:

(a) from 10 May 1995 in respect of section 10.3R1;

(b) from 1 January 1996 in respect of sections 10.4R1 and 10.5R1.

34. 1. The following is substituted for section 18R3:

“**18R3.** The colouring shall be effected by adding to the fuel oil a mixture composed of 1 part of colouring agent, containing a red tincture, a tracer and aromatic solvents, and of 12 parts of fuel oil, in a proportion of 182 litres of the mixture for each million litres of fuel oil.

The colouring of fuel oil may also be effected by adding to the fuel oil the colouring agent referred to in the first paragraph in a proportion of 14 litres of colouring agent for each million litres of fuel oil.

Notwithstanding the foregoing, where the fuel oil is coloured in accordance with section 18R6, the colouring shall be effected in the manner prescribed in the first paragraph.”.

2. Subsection 1 has effect from 1 November 1996. Notwithstanding the foregoing, for the period beginning on 1 November 1996 and ending on 31 December 1997, the colouring of fuel oil may also be done by means of the colouring agent prescribed in the first and second paragraphs of section 18R3 as it read before its replacement by subsection 1.

35. 1. The following is substituted for sections 18R6 to 18R8:

“**18R6.** Colouring at the tank truck loading racks is effected by means of an injection system equipped with an automatic cut-off device designed to prevent the delivery of non-coloured fuel oil in case of a defect in the system.

18R7. The fuel oil delivery system at the tank truck loading racks shall comprise separate loading spouts for coloured fuel oil in accordance with the first paragraph of section 18R3 and non-coloured fuel oil, and each spout shall be equipped with a meter.

Notwithstanding the foregoing, a fuel oil delivery system may include only one loading spout for coloured fuel oil and non-coloured fuel oil where it meets the following conditions:

(a) the loading spout shall be designed or equipped so that it may be cleaned by means of a sufficient quantity of non-coloured fuel oil at the end of each delivery of fuel oil and it shall be used for the delivery of fuel oil only;

(b) the delivery system shall be equipped with a meter allowing to distinguish between deliveries of coloured fuel oil and deliveries of non-coloured fuel oil.

18R8. Where the colouring agent is not kept in a fixed storage tank, the holder of a colouring permit shall keep the mixture referred to in the first paragraph of section 18R3 or the colouring agent referred to in the second paragraph of that section in a sealed container placed in premises situated close to the place where the colouring of fuel oil is done; he is responsible for the colouring agents and shall ensure that they are used for no purpose other than the colouring of fuel oil under section 18 of the Act.

In addition, the colouring agent referred to in the second paragraph of section 18R3 shall be kept at all times at a temperature higher than -20 degrees Celsius.”.

2. Subsection 1 has effect from 1 November 1996.

36. 1. The following paragraph is added in section 18R9:

“Where the equipment includes an injection system, the system shall be installed so that it may be easily accessible for maintenance or inspection purposes.”.

2. Subsection 1 has effect in respect of an injection system installed from 1 November 1996.

37. 1. The following is substituted for section 18R10:

“**18R10.** Before commencing the colouring of fuel oil, the holder of a permit for such purpose shall submit to the Minister a plan of the projected equipment and installations for the colouring of fuel oil. He shall also submit to him, before any change in the existing colouring equipment and installations, a plan of the projected changes.”.

2. Subsection 1 has effect from 1 November 1996.

38. The following is substituted for the first paragraph of section 27R1:

“**27R1.** A storer shall be exempt from the requirement of holding a storer’s permit where:

(a) his sole activity is the operation of a filling station and he does not own the fuel retailed therein;

(b) the fuel stored is coloured fuel oil intended solely for the storer’s agricultural operations and is contained in a receptacle whose capacity does not exceed 2 300 litres; or

(c) he stores propane gas only.”.

39. The following is inserted after section 32.1R1:

“**32.1R2.** For the purposes of section 32.1 of the Act, persons who transport bulk propane gas constitute a class of persons exempted from the obligation to draw up or to cause to be drawn up a manifest or way-bill in respect of the bulk transport of propane gas.”.

40. 1. The following is inserted before Division V:

**“DIVISION V.1
INTERNATIONAL FUEL TAX AGREEMENT**

50.02R1. For the purposes of Division IX.1 of the Act and of this Division, the expression “base jurisdiction” means:

(a) the jurisdiction where the carrier has his principal establishment; or

(b) the jurisdiction where the carrier’s motor vehicle referred to in section 50.12R1 is most frequently assigned, stored, repaired or in any other manner controlled.

50.02R2. For the purposes of subparagraph *i* of paragraph *d* of the definition of the term “carrier” provided for in section 50.02 of the Act, a prescribed person is a person who, as the case may be:

(a) uses solely, to transport goods or passengers in Québec and outside Québec, a motor vehicle other than a motor vehicle referred to in section 50.12R1; or

(b) is the other party who is not referred to by any paragraph of section 50.02R3.

50.02R3. For the purposes of subparagraph *ii* of paragraph *d* of the definition of the term “carrier” provided

for in section 50.02 of the Act, a prescribed person is a person whose base jurisdiction is a jurisdiction participating in the International Agreement and who is, as the case may be:

(a) the party to a written contract for the rental of a motor vehicle with chauffeur or a contract for transport carried out by a subcontractor, other than a moving contract, of a term of 30 days and over, for which a motor vehicle referred to in section 50.12R1 is used, in Québec and outside Québec, and to whom under such contract is given the responsibility of obtaining the licence referred to in Division IX.1 of the Act;

(b) the party who grants to a person authorization to use, to transport goods other than those covered by a moving contract or a contract to transport passengers, in Québec and outside Québec, a motor vehicle referred to in section 50.12R1 for a term of 29 days or less except in the case of a rental contract without chauffeur service if he holds:

i. a written contract for rental that designates the lessee as the party responsible for the payment of the taxes; and

ii. a copy of the licence of the lessee referred to in Division IX.1 of the Act, valid for the entire rental term;

(c) the party who, in his quality as independent contractor, agent or service representative, grants to a person within the scope of a moving contract authorization to use to transport goods in Québec and outside Québec, a motor vehicle referred to in section 50.12R1 with chauffeur, if the motor vehicle is operated in its base jurisdiction.

50.07R1. For the purposes of section 50.07 of the Act, the following fees are the prescribed fees:

(a) in the case of a licence, \$50;

(b) in the case of a decal, \$5.

50.07R2. For the purposes of section 50.07 of the Act, the following conditions are the prescribed conditions:

(a) Québec shall be the base jurisdiction of the carrier;

(b) the carrier shall not hold a licence referred to in Division IX.1 of the Act issued by an authorized person of another jurisdiction that participates in the International Agreement for a motor vehicle referred to in section 50.12R1 of a same fleet;

(c) no amount of fuel tax, penalties or interest on such amount shall be owed to the Minister by the carrier;

(d) all the operating registers shall be kept or may be consulted, for auditing purposes, within the jurisdiction of Québec;

(e) the carrier shall not have held a licence that is still suspended;

(f) the application shall not contain false statements.

50.08R1. For the purposes of section 50.08 of the Act, the prescribed manner, terms and conditions consist in displaying in full view on the outer part of each of the two doors of a motor vehicle referred to in section 50.12R1 or near those doors, a decal in force issued under section 50.06 of the Act.

50.09R1 For the purposes of section 50.09 of the Act, the following conditions constitute the prescribed conditions:

(a) an application for a certificate for occasional trips shall be made by means of the form prescribed by the Minister and containing the information referred to in paragraph *b*;

(b) the following information shall be provided:

- i. the carrier's identification;
- ii. the description of the motor vehicle referred to in section 50.12R1 used to make the trip;
- iii. the itinerary of the trip in Québec.

50.09R2. For the purposes of section 50.09 of the Act, the prescribed fees are \$0.15 per kilometre to be travelled in Québec according to the itinerary mentioned in subparagraph *iii* of paragraph *b* of section 50.09R1 with a minimum of \$75.

50.09R3. For the purposes of section 50.09 of the Act, the prescribed manner consists in keeping the certificate for occasional trips for the term of the stay in the motor vehicle referred to in section 50.12R1 for which it was issued.

50.10R1. For the purposes of section 50.10 of the Act, the prescribed fees are \$0.15 per kilometre travelled or to be travelled in Québec according to the itinerary mentioned in section 50.10 of the Act with a minimum of \$75.

50.11R1. For the purposes of paragraph *c* of section 50.11 of the Act, a prescribed person is the other party who is not referred to in any paragraph of section 50.02R3.

50.12R1. For the purposes of sections 50.03, 50.04, 50.05, 50.06, 50.08 and 50.11 of the Act, the motor vehicles that constitute prescribed motor vehicles are motor vehicles, other than those not used for commercial purposes and used exclusively for recreational purposes by a person, which are used, designed or maintained to transport passengers or goods and which, as the case may be:

(a) have two axles and whose gross weight is greater than 11 797 kilograms;

(b) have three axles or more, whatever their weight;

(c) are used in combination with another motor vehicle and the gross weight of the combined motor vehicles is greater than 11 797 kilograms.

For the purposes of the first paragraph, the term "gross weight" means the weight of a motor vehicle and of its load or its load capacity."

2. Subsection 1 has effect from 1 January 1996.

41. 1. The following Division is inserted before Division V:

"DIVISION IV.1

REDUCTION OF THE AMOUNT EQUAL TO THE TAX

51.1R1. For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer's permit delivers or causes to be delivered fuel, other than fuel oil, mentioned in the first paragraph of section 2 of the Act, in a fixed storage tank of a fuel distribution establishment located in a designated region or in a border region, the amount prescribed by the first paragraph of section 51.1 of the Act shall be reduced, for each litre of that fuel, in the case of a designated region, by an amount equal to the amount prescribed by section 2R2.1 and, in the case of a border region, by an amount equal to the amount prescribed by section 2R3 according to the place where that establishment is located.

Notwithstanding the foregoing, where the fuel distribution establishment is located in a border region that is comprised in a peripheral or specified region, the amount prescribed by the first paragraph of section 51.1 of the Act shall be reduced, for each litre of fuel other than fuel

oil, by the amount prescribed by section 51.1R2 for that peripheral or specified region if the latter is greater than the amount determined under the first paragraph.

51.1R2. For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer's permit delivers or causes to be delivered fuel mentioned in the first paragraph of section 2 of the Act, in a fixed storage tank of a fuel distribution establishment located in a peripheral or specified region, the amount prescribed by the first paragraph of section 51.1 of the Act shall be reduced, for each litre of that fuel, by an amount equal to the amount prescribed by section 2R4, according to the region where that establishment is located.

51.1R3. For the purposes of the second paragraph of section 51.1 of the Act, where a person holding a collection officer's permit delivers or causes to be delivered fuel mentioned in the first paragraph of section 2 of the Act, in a fixed storage tank of a fuel distribution establishment that is located neither in a peripheral region nor in a specified region, the amount prescribed by the first paragraph of section 51.1 of the Act shall be reduced, for each litre of that fuel, by an amount equal to the amount prescribed by section 2R5, according to the place where that establishment is located.”.

2. Subsection 1 has effect from 1 January 1996.

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

Draft Regulations

Draft Regulation

Highway Safety Code
(R.S.Q., c. C-24.2)

Fees exigible and return of confiscated objects — 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 Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects, made by the Société de l'assurance automobile du Québec and whose text appears below, may be submitted to the Government for approval upon the expiry of 45 days following this publication.

The purpose of the draft regulation is to increase by \$3 the fees exigible when amounts for a driver's licence or the registration of a road vehicle are paid in an establishment of the Société or at the place of an authorized mandatary. The increase represents the difference between the costs for a payment made in a service centre and a payment made in a financial institution.

Citizens and businesses who go to a service centre or to the place of a mandatary will benefit from shorter waiting periods and a greater availability of specialized services since less people will appear in those places.

Furthermore, citizens and businesses may avoid the increase by paying by mail or through an authorized financial institution.

Further information may be obtained by contacting Mr. Jean Rochon, Société de l'assurance automobile du Québec, 333, boulevard Jean-Lesage, C-3-12, C.P. 19600, Québec (Québec), G1K 8J6; tel.: (418) 528-3266.

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Chairman of the Société de l'assurance automobile du Québec, 333, boulevard Jean-Lesage, N-6-2, C.P. 19600, Québec (Québec), G1K 8J6.

Jean-Yves Gagnon,
*Chairman of the Société
de l'assurance automobile du Québec*

Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects

Highway Safety Code
(R.S.Q., c. C-24.2, s. 624, 1st par., subpars. 1, 3 and 11; 1995, c. 6, s. 13)

1. The Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects, approved by Order in Council 646-91 dated 8 May 1991, amended by the Regulations approved by Order in Council 1423-91 dated 16 October 1991, 1877-92 dated 16 December 1992, 532-95 dated 12 April 1995 and 295-96 dated 6 March 1996, is further amended in section 2 by substituting the following for paragraph 3:

“(3) \$4 to retain the right to operate a road vehicle under section 31.1 of the Highway Safety Code (R.S.Q., c. C-24.2) where the owner pays by mail or through a financial institution that has entered into a contract with the Société for the sole purposes of collecting the fees exigible to retain the right to operate a road vehicle and the fees referred to in the first and second paragraphs of section 93.1 of the Code;

(3.1) \$7 to retain the right to operate a road vehicle under section 31.1 of the Highway Safety Code where the owner pays in an establishment of the Société or through a person authorized under section 9 of the Code to collect the fees exigible to obtain registration of a road vehicle and the right to put that vehicle into operation, as well as the fees to retain the right to operate a road vehicle. From 1 April 1997 to 31 January 1998, those fees are reduced to \$4 for a farmer who owns a farm vehicle or tractor;

(3.2) \$4 to obtain authorization to put a vehicle back into operation in the cases provided for in the fourth paragraph of section 31.1 of the Highway Safety Code and in sections 67 to 69 and 72 to 77 of the Regulation respecting road vehicle registration, made by Order in Council 1420-91 dated 16 October 1991;”.

2. The following is substituted for paragraph 3 of section 4:

“(3) \$4 on payment of the fees referred to in the first and second paragraphs of section 93.1 of the Highway Safety Code where the person pays by mail or through a

financial institution that has entered into a contract with the Société for the sole purposes of collecting the fees exigible to retain the right to operate a road vehicle and the fees referred to in the first and second paragraphs of section 93.1 of the Code;

(3.1) \$7 on payment of the fees referred to in the first and second paragraphs of section 93.1 of the Highway Safety Code where the person pays in an establishment of the Société or through a person authorized to collect those fees under section 69.1 of the Code. Those fees are reduced to \$4 where the person must go to one of these places to obtain, renew or replace a probationary licence or a driver's licence in plastic form;

(3.2) \$4 on payment of the fees referred to in the fourth paragraph of section 93.1 of the Highway Safety Code and in the cases provided for in sections 62 to 64, 66 to 69 and 71 to 73 of the Regulation respecting licences, made by Order in Council 1421-91 dated 16 October 1991;”.

3. This Regulation will come into force on 1 April 1997.

1119

Draft Regulation

Medical Act
(R.S.Q., c. M-9)

Professional Code
(R.S.Q., c. C-26)

Physicians — Rules respecting study and practice of obstetrics by midwives

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Bureau of the Collège des médecins du Québec made the “Regulation on Rules respecting study and practice of obstetrics by midwives”, the text of which appears below.

Pursuant to section 95 of the Professional Code, this Regulation will be examined by the Office des professions du Québec. Thereafter, it shall be submitted, with the recommendation of the Office, to the Government which may approve it with or without amendment, upon the expiry of 45 days following this publication.

According to the College, the purpose of this Regulation is “to set the standards of training and criteria of

practice of obstetrics by midwives in a hospital with a view of encouraging a cooperation between midwives and the other health care providers, notably: family physicians, obstetricians-gynaecologists, pediatricians, to eventually allow the integration of the practice of midwifery in hospital settings.”.

Also according to the College, “for the public, this regulation will help assure the pregnant woman and her surrounding the availability of a secure delivery in a hospital by a professional of her choice. Also this regulation will enable the midwife to obtain the cooperation and consultation with physicians and will integrate the midwife in a perinatal team working in an establishment and will assure her also an autonomous practice of normal obstetrics. This draft regulation has no impact on small or mid size businesses or others.”.

Further information may be obtained from doctor Adrien Dandavino, director of the Medical Education Department, Collège des médecins du Québec, 2170, boulevard René-Lévesque Ouest, Montréal (Québec), H3H 2T8; telephone number: (514) 933-4441, extension 302; fax number: (514) 933-3112.

Any person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chairman of the Office des professions du Québec, complexe de la Place-Jacques-Cartier, 320, rue Saint-Joseph Est, 1^{er} étage, Québec (Québec), G1K 8G5. These comments will be forwarded by the Office to the Minister responsible for the administration of legislation concerning the professions; they may also be forwarded to the professional order that made the Regulation, that is to say the Collège des médecins du Québec, as well as to the persons, departments and agencies concerned.

ROBERT DIAMANT,
*Chairman of the Office
des professions du Québec*

Regulation on Rules respecting study and practice of obstetrics by midwives

Medical Act
(R.S.Q., c M-9, s. 19, 1st par., subpar. a)

SECTION I STANDARDS OF COMPETENCE

1.01 The practice of obstetrics by a midwife in a general and specialized hospital (“hospital center”) is conditional to, notably, the obtention of a university midwifery diploma issued by a school of midwifery approved by the “Ministère de l’Éducation”.

A school of midwifery is accredited by the “Collège des médecins du Québec” insofar as the training programme leading to the obtention of a university diploma has a minimal duration of thirty-six months and includes:

1) theoretical and practical courses as described in Schedule III;

2) clinical training periods in a hospital setting; and

3) examinations;

the whole allowing the holder of this diploma:

a) to inform and advise in the field of family planning;

b) to diagnose pregnancy, to monitor normal pregnancy and to conduct the necessary examinations during the development of a normal pregnancy;

c) to counsel and to have carried out or to recommend the necessary examinations for the early diagnosis of risk-prone pregnancies and of genetic anomalies, respecting established guidelines;

d) to advise in the matter of life style, of prenatal risks, in particular concerning various agents and environmental factors and to insure complete preparation for delivery, notably, concerning psychological, physical and sociocultural aspects;

e) to transfer the responsibility, if the case arises, to a family practice physician, to an obstetrician-gynecologist or to a paediatrician, according to standards of care of the hospital center if the pregnancy or the newborn present a particular risk, as defined by the regulation respecting obstetrical and neonatal risks in Schedule I and Schedule II; and to cooperate with the attending physician to insure an appropriate follow-up of the mother and the child, notably, from a psychosocial standpoint;

f) to conduct a normal delivery in the hospital center of a vertex presentation, including, if necessary, an episiotomy and, in an emergency situation, to conduct the delivery of a breech presentation;

g) to examine and to take care of the newborn and to take all measures if need be and, if the case arises, to perform immediate resuscitation;

h) to provide appropriate care to the mother, to assess normal postpartum progress, to counsel regarding the best care of the newborn;

i) to provide care as prescribed by physicians;

j) to draw up the written reports inherent to the practice using the forms approved by the hospital center, particularly the common provincial obstetrical chart;

k) to administer or to prescribe substances or drugs according to a list approved by the hospital center;

l) to provide the usual care to the newborn on the condition that he is examined by a physician within the first twenty-four hours.

2.01 Among activities listed under section 1.01, only the conduct of a normal delivery, the initial examination of the newborn and the administration of medication and substances, must be done in a hospital center.

SECTION II STANDARDS OF TRAINING

3.01 A candidate for the practice of obstetrics by midwives must:

a) have a university training given by a school of midwifery approved by the “Ministère de l'Éducation du Québec” and the “Collège des médecins du Québec”;

b) obtain such a midwifery diploma after a teaching programme, a clinical training in a hospital center and an examination leading to an accredited university diploma in midwifery, the whole not less than thirty-six months duration;

c) succeed the examination required by the “Collège des médecins du Québec”;

d) hold the status of permanent resident and have an adequate knowledge of the French language as defined by the “Office de la langue française”;

e) abide by the rules of the Code of Ethics of physicians applicable to the practice of obstetrics by midwives.

3.02 The examination required from a candidate includes the following methods of evaluation: written, oral (clinical), practical.

3.03 This examination must include the following subjects as defined in Schedule III:

a) general subjects;

b) thorough knowledge of specific subjects relating to activities of midwifery;

c) mastering of practical and clinical components;

d) legislative, ethical and organisational aspects of the practice of obstetrics by midwives.

3.04 To be eligible for the examination, a candidate must hold a diploma issued by a school of midwifery recognized in accordance with paragraph *a* of section 3.01 or have successfully completed an equivalent training.

3.05 The candidate who holds a diploma issued by a school of midwifery situated outside Québec and recognized by the International Confederation of Midwives and by the World Health Organization (WHO) may obtain an equivalence for this training making him eligible for the required examination, if it is in accordance with paragraph *b* of article 3.01 of the present regulation and if the training has been satisfactorily completed.

SCHEDULE I OBSTETRICAL RISKS

A) Diseases which may adversely influence the present pregnancy or delivery:

1° active tuberculosis;

2° anomalies of coagulation or thrombocytopenia;

3° diseases of the urinary tract;

4° high blood pressure;

5° insulin-dependant diabetes;

6° Addison's disease;

7° Cushing's disease

8° Crohn's disease;

9° ulcerative colitis;

10° hyperthyroidism;

11° cervix amputation, conisation, uterus malformations;

12° submucosal myomectomy;

13° myomectomy of an intramural or interstitial myoma;

14° surgery of a perineal fistula;

15° anemia: HB less than 100 g/liter, resistant to treatment;

16° cardiopathies;

17° previous history of thrombo-embolism;

18° respiratory insufficiency;

19° collagen diseases;

20° hepatic diseases;

21° neuromuscular diseases;

22° psychiatric diseases;

23° during pregnancy, seroconversion for the following infectious diseases: toxoplasmosis, rubella, cytomegalovirus and herpes;

24° seropositivity for HIV and HbSAg;

25° sexually transmissible diseases: gonorrhea, syphilis, chlamydia;

26° cancer;

27° subarachnoid hemorrhage;

28° multiple sclerosis.

B) Risks related to obstetrical antecedents or gravidic pathology:

1° Rh incompatibility, platelet incompatibility, presence of immune antibodies;

2° cervical incompetence without previous history of a normal delivery;

3° premature separation of a normally inserted placenta;

4° previous cesarean section without vaginal delivery after cesarean section;

5° shoulder dystocia;

6° child with an intrauterine growth retardation (<3rd percentile) or macrosomia (>97th percentile) according to USHER's curve at the previous delivery.

C) Risks related to a disease occurring during the present pregnancy:

1° intake by the mother, during pregnancy, of medication, drugs or alcohol, having potential consequences on the foetus and the newborn;

2° gestational diabetes;

3° isoimmunization;

4° bleeding after 20 weeks of pregnancy;

5° threat of premature labour or cervical incompetence;

6° any anomaly described at echography;

7° hyperemesis gravidarum;

8° suspicion of an extrauterine pregnancy;

D) Diseases related to delivery:

1° signs of foetal distress;

2° premature rupture of membranes from 12 hours to 24 hours, without uterine contraction in a term pregnancy;

3° suspicion of chorioamnionitis;

4° arrest of cervical dilatation;

5° arrest of foetal descent at delivery;

6° unusual blood losses during labor;

7° premature separation of a normally inserted placenta;

8° perception of a vessel on vaginal examination;

9° prolapse of umbilical cord;

10° placenta praevia;

11° 3rd or 4th degree perineal laceration.

E) Postpartum diseases:

1° vulvar hematoma leading to voiding difficulty;

2° abscess of the perineal wound;

3° urinary retention;

4° severe infection;

5° puerperal psychosis;

6° phlebitis and risks of thromboembolism;

7° symptomatic anaemia;

8° immediate or late postpartum hemorrhage;

9° retention of placenta during more than one hour;

10° suspicion of uterine rupture;

11° uterine inversion;

12° suspicion of partial retention of placenta;

13° subinvolution of the uterus resistant to treatment.

ANNEX II NEONATAL RISKS

1° a) APGAR <5, at 1 minute

b) APGAR <7, at 5 minutes

c) APGAR <9, at 10 minutes;

2° newborn who had to be resuscitated: mask ventilation or tracheal intubation;

3° respiratory distress: inspiratory recession of the chest wall or tachypnea at 60/min or flaring of the nasal alae or grunting or apnea of more than 15 seconds duration;

4° central cyanosis;

5° persistent palor > 60 minutes;

6° abnormal tears or cries;

7° jaundice in the first 24 hours of life;

8° jaundice requiring phototherapy according to the more recent criterions as defined by the Canadian Society of Paediatrics;

9° lasting jaundice >14 days of life;

10° abnormal pigmentation;

11° generalised ecchymoses or petechiae;

12° single umbilical artery;

- 13° lethargy or hypotonia;
- 14° irritability or hypertonia;
- 15° intake by the mother, during pregnancy and lactation, of medication, drugs or alcohol, having potential consequences on the foetus and the newborn;
- 16° cardiac rythm <100/min or >160/min;
- 17° obstetrical trauma;
- 18° anuria > 24 hours;
- 19° lack of passage of meconium >24 hours;
- 20° hypothermia or hyperthermia;
- 21° lasting thermic instability after 6 hours of life;
- 22° periumbilical erythema compatible with omphalitis;
- 23° rash other than neonatal erythema;
- 24° persistent tremor;
- 25° convulsions;
- 26° biliary vomiting;
- 27° diarrhea;
- 28° abdominal distention;
- 29° gastrointestinal bleeding;
- 30° weight loss >10 % of the birthweight;
- 31° no resumption of birthweight, fourteen days after birth;
- 32° lasting strabismus;
- 33° bulging anterior fontanelle;
- 34° premature closure of sutures;
- 35° abnormal red ocular reflection;
- 36° unilateral or bilateral atresia of choanae;
- 37° palpable thyroid;
- 38° hepatomegaly > 2 cm under the costal margin;
- 39° palpable spleen;
- 40° palpable kidney;
- 41° abdominal mass;
- 42° cardiac murmur;
- 43° non palpable, weak or asymmetric femoral pulses;
- 44° hip instability;
- 45° luxable hips;
- 46° absence or anomaly of primitive reflexes;
- 47° testicular torsion or mass;
- 48° undescended testicle;
- 49° inguinal mass;
- 50° presence of tears during the first week of life;
- 51° purulent discharge from the eye with redness of the conjunctiva;
- 52° presence of hair at the spine level;
- 53° abnormal laboratory results;
- 54° any other neonatal disease not mentioned in this Schedule, whatever the cause.

SCHEDULE III **CONTENT OF TRAINING**

A) General subjects:

Basic knowledge of:

1° anatomy and physiology;

2° general pathology;

3° bacteriology, virology, parasitology and mycology;

4° childcare and pediatrics, primarily regarding the newborn, growth and development;

5° hygiene, health promotion, prevention and early detection of diseases;

6° nutrition and dietetics, primarily regarding diet of the woman at all ages, of the newborn and of young babies;

7° obstetrical pharmacology and toxicology;

- 8° birth control and family planning;
 - 9° ethics and professional legislation;
 - 10° psychology and psychiatry, notably concerning familial dynamics;
 - 11° sex education.
- Basic elements of:
- 12° biophysics, biochemistry and radiology;
 - 13° sociology and anthropology;
 - 14° social and preventive health care and epidemiology;
 - 15° research and teaching.
- B)* Thorough knowledge of specific courses relating to midwifery:
- 1° anatomy and physiology of reproduction;
 - 2° embryology and fetal development;
 - 3° basic genetics;
 - 4° normal obstetrics;
 - 5° abnormal obstetrics pathology;
 - 6° gynecology and gynecological pathology;
 - 7° preparation for delivery and parental role including the psychological and sociocultural aspects;
 - 8° preparation of material for delivery, including the knowledge and use of technical equipment;
 - 9° analgesia, anesthesia and resuscitation;
 - 10° physiology and pathology of the newborn;
 - 11° care and supervision of the newborn;
 - 12° psychological, social and environmental factors relating to pregnancy;
 - 13° basic ethics.

- C)* Mastering of practical and clinical components:
- 1° medical care procedures;
 - 2° surgical care procedures;
 - 3° obstetrical care procedures;
 - 4° gynecological care procedures;
 - 5° prenatal examination;
 - 6° animation of sessions preparing parents for child-birth;
 - 7° participation and advice in the area of family planning;
 - 8° monitoring the course of normal and pathological pregnancies using all appropriate clinical procedures and examinations;
 - 9° looking after women in labor using all appropriate clinical procedures and techniques including those favoring the progress of labour and delivery;
 - 10° normal delivery;
 - 11° initiation of action in emergency obstetrical situations including the manual removal of placenta, internal examination of the uterus and the immediate resuscitation of the newborn;
 - 12° undertaking of an episiotomy;
 - 13° repairing episiotomy and 1st and 2nd degree perineal lacerations;
 - 14° examinations, care and monitoring of the normal mother and newborn;
 - 15° care and monitoring of risk-prone women during and after delivery;
 - 16° care and monitoring of the newborn with a pathology or requiring special care.
- D)* Legislative, ethical and organizational aspects of practice of obstetrics by midwives.

Municipal Affairs

Gouvernement du Québec

O.C. 1593-96, 18 December 1996

An Act respecting municipal territorial organization
(R.S.Q., c. O-9)

Amalgamation of the Village de Saint-Victor and the
Municipalité de Saint-Victor-de-Tring

WHEREAS each of the municipal councils of the Village de Saint-Victor and of the Municipalité de Saint-Victor-de-Tring adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the 2 municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs;

WHEREAS objections were sent to the Minister of Municipal Affairs, and he did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application with the amendments proposed by the Minister of Municipal Affairs and approved by the councils of the applicant municipalities;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the application be granted and that a local municipality be constituted through the amalgamation of the Village de Saint-Victor and the Municipalité de Saint-Victor-de-Tring, under the following conditions:

(1) The name of the new municipality is "Municipalité de Saint-Victor".

(2) The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 8 October 1996; that description is attached as a Schedule to this Order in Council.

(3) The new municipality is governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

(4) The new municipality will be part of the Municipalité régionale de comté de Robert-Cliche.

(5) A provisional council will remain in office until the first general election. It will be composed of all the council members of the 2 councils existing at the time of the coming into force of this Order in Council. The quorum will be one-half of the members in office, plus 1. The current mayors will alternate each month as mayor and acting mayor of the provisional council. The mayor of the former Village de Saint-Victor will act as mayor of the new municipality for the first calendar month.

(6) The first general election will be held on the first Sunday in September 1997. The second general election will be held on the first Sunday in November 2001.

(7) For the first general election, the council of the new municipality will be composed of 7 members, that is, a mayor and 6 councillors. From the first general election, the councillors' seats will be numbered from 1 to 6.

(8) For the first general election, only those persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such election were an election of the council members of the former Municipalité de Saint-Victor-de-Tring, will be eligible for seats 1, 2 and 3, and only those persons who would be eligible under the aforementioned Act, if such election were an election of the council members of the former Village de Saint-Victor, will be eligible for seats 4, 5 and 6.

(9) Mrs. Sylvie Groleau will act as assistant secretary-treasurer of the new municipality until the council formed by persons elected in the first general election decides otherwise.

(10) Any budgets adopted by the former municipalities for the fiscal year during which this Order in Council comes into force will continue to be applied by the council of the new municipality, and the expenditures and revenues will have to be accounted for separately as if those municipalities continued to exist.

(11) The terms and conditions for apportioning the cost of the joint services provided for in the intermunicipal agreements in force before the coming into force of this Order in Council will continue to apply

until the end of the last fiscal year for which the former municipalities adopted separate budgets.

(12) At the end of the last fiscal year for which the former municipalities adopted separate budgets, the new municipality will pay into its general fund an amount of \$100 000 into its general fund, \$50 000 of which will come from the surplus accumulated on behalf of the former Municipalité de Saint-Victor-de-Tring and the other \$50 000 from the surplus accumulated on behalf of the former Village de Saint-Victor.

If the amount of the surplus accumulated on behalf of a former municipality is insufficient to carry out the operation provided for in the preceding paragraph, the new municipality will make up for the missing amount by levying a special tax on the immovables in the sector made up of the territory of the former municipality whose accumulated surplus is insufficient.

(13) If, after the operation provided for in section 12, available funds remain in the surplus accumulated on behalf of a former municipality, those funds will be used for the benefit of the ratepayers of the sector made of the territory of the former municipality that accumulated them. They may be allotted for the realization of public works in that sector.

(14) Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the municipality adopted a separate budget will remain charged to all the taxable immovables in the sector made up of the territory of that former municipality.

(15) At the end of the last fiscal year for which the new municipality applied separate budgets, the balance in principal and interest on the loans contracted by the former Municipalité de Saint-Victor-de-Tring under by-laws 201-89, 240-94, 238-93, 183-86 and 222-91 and by the former Village de Saint-Victor under by-laws 282-90, 309-93 and 95, will be charged to all the taxable immovables of the new municipality.

The balance in principal and interest on the loans contracted by the former Village de Saint-Victor for the water supply and sewer system under by-laws 312-94 and 314-95 will be charged to all the users of the water supply and sewer system of the new municipality.

The taxation clauses provided for in those by-laws are amended accordingly.

(16) The council of the new municipality may, within two years of the coming into force of this Order in Council, revise zoning, subdivision and building by-laws, by-laws provided for in section 116 of the Act

respecting land use planning and development (R.S.Q., c. A-19.1) and by-laws respecting minor exemptions from planning by-laws, respecting comprehensive development programs, site planning and architectural integration programs or respecting municipal works agreements of each of the former municipalities, in accordance with the following terms and conditions:

— for consultation purposes provided for by sections 124 to 126 of the Act respecting land use planning and development, those revised by-laws shall be deemed to be by-laws affecting all of the territory of the new municipality;

— those revised by-laws shall be deemed to be by-laws approved by the qualified voters of all of the territory of the new municipality in accordance with the Act respecting elections and referendums in municipalities;

— sections 128 to 137 of the Act respecting land use planning and development do not apply to those revised by-laws.

(17) A municipal housing bureau is incorporated under the name of "Office municipal d'habitation de la Municipalité de Saint-Victor".

That bureau shall replace the Office municipal d'habitation of the former Village de Saint-Victor, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) apply to the municipal housing bureau of the new Municipalité de Saint-Victor as if it had been incorporated by letters patent under section 57 of that Act.

The members of the bureau are the members of the former municipal housing bureau in office at the time of the coming into force of this Order in Council.

(18) For the first complete fiscal year following the coming into force of this Order in Council, a tax credit of \$0.10 per \$100 of assessment shall be granted to all of the taxable immovables of the sector made up of the territory of the former Municipalité de Saint-Victor-de-Tring.

(19) The new municipality shall have the rights, obligations and responsibilities of the former municipalities. It shall become, without continuance of suit, a party to any proceeding in place of those former municipalities.

The by-laws, resolutions, minutes, assessment rolls, collection rolls and other acts of each of the former municipalities shall remain in force in the territory for

which they were drawn up, until they are amended, cancelled or revoked, and insofar as they are compatible with this Order in Council.

(20) All the movable and immovable property belonging to each of the former municipalities shall become the property of the new municipality.

(21) Any debt or gain that may result from legal proceedings for any act performed by a former municipality will continue to be charged or credited to all the taxable immovables in that former municipality.

(22) This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE MUNICIPALITÉ DE SAINT-VICTOR, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ DE ROBERT-CLICHE

The territory of the Municipalité de Saint-Victor-de-Tring and of the Village de Saint-Victor, in the municipalité régionale de comté de Robert-Cliche, comprising, in reference to the cadastres of the parishes of Saint-François and Saint-Victor-de-Tring, the lots or parts of lots and their present and future subdivisions, as well as the roads, routes, streets, railway rights of way, lakes, watercourses or parts thereof, the whole within the limits described hereafter, namely: starting from the apex of the northern angle of lot 1834 of the cadastre of the Paroisse de Saint-François; thence, successively, the following lines and demarcations: in reference to the cadastre of the said parish, the northeast line of the said lot, that northeast line extended across the public road, lot 1804 and up to the centre line of rivière Saint-Victor; in a general northeasterly direction, the centre line of the said river to the extension of the northeast line of lot 1852; the said extension crossing lot 1838 and the northeast line of said lot 1852; that northeast line extended to the centre line of chemin Sainte-Catherine; the centre line of the said road to the extension of the southwest side of the public road limiting lot 1949 to the northeast; the said extension and the northeast line of the said lot; the southeast line of lots 1949 to 1958; part of the southeast line of lot 37 of the cadastre of the Paroisse de Saint-Victor-de-Tring to the northeast line of lot 19 of that cadastre; in reference to the cadastre of the said parish, the northeast line of the said lot, that line extended across the public road (route number 108) that it meets; the northeast line of lot 18, the northeast line 5, 4, 3A, 3, 2 and 1; the southeast line of lot 1 and its exten-

sion to the centre line of the road of range 1; the centre line of the said road to the extension of the southeast line of lot 121; the said extension and the southeast line of the said lot; part of the northeast line of lot 199 and the northeast line of lots 198, 196 in descending order to 181, 179 in descending order to 171, 170A, 170, 169 and 168, those northeast lines linked by a straight line across lac Fortin that they meet; the southeast line of lots 168 and 417, those southeast lines linked by a straight line across lac aux Cygnes that they meet, to the centre line of the road of range 4; the centre line of the said road southeasterly and limiting on the northeast lots 438, 437, 436, to the extension of the line dividing lots 436 and 435; the said extension, the northeast line of lots 435 in descending order to 429, 428A, 428 and 427; the southeast line of said lot 427, that southeast line extended across the public road (route number 271) and another road that it meets; the southwest line of lots 427 to 452 and part of the southwest line of lot 453, that southwest line extended across the public road (route number 271) that it meets, up to the southeast line of lot 631; the southeast line of the said lot; the southwest line of lots 631 in descending order to 612, 611A, 610, 609, 608, 607, 606, 605, 604 and 603, that southwest line extended across rivière Saint-Victor and the railroad that it meets, the southeast line of lot 670, that southeast line extended across the public road (route number 108) that it meets; part of the northeast line of lot 116 and 117 to 127 of the cadastre of the Paroisse de Saint-Ephrem-de-Tring to the centre line of the route of range 8; the centre line of the said route northeasterly to the southwest line of lot 682 of the cadastre of the Paroisse de Saint-Victor-de-Tring; in reference to the cadastre of the said parish, part of the southwest line of the said lot and the southwest line of lots 683, 683A, 684 to 691, 693 to 697, 699 and 701 to 707, that southwest line extended across streams Tring and Dupuis that it meets; the southwest line of the southeast half in width and the centre line of lot 708; part of the southwest line of lot 557 and the southwest line of lots 557A, 556, 553, 552, 551, 550, 549A, 549, 548, 547, 546 and 545 to the line dividing the cadastres of the Paroisse de Saint-Victor-de-Tring and of the Canton de Broughton; part of the line dividing the said cadastres northeasterly to the northeast line of lot 294 of the cadastre of the Paroisse de Saint-Victor-de-Tring, that line extended across rivière du Cinq (Broughton) that it meets; in reference to the cadastre of the said parish, the northeast line of the said lot, the northeast line of lots 293, 292, 291, 289, 288A, 287A, 286A, 285A, 284A, 283, 282, 281, 280, 279, 278 and part of lot 277 to the line dividing lot 258 from lot 258A; the line dividing the said lots and its extension to the centre line of the road of range 2; the centre line of the said road southeasterly to the extension of the line dividing lots 72 and 73; the said extension and the line dividing the said lots to the centre line of the road of

range 1; the centre line of the said road northwesterly to the extension of the southeast side of the right of way of the road of rang Saint-Jules; finally, the said extension and the southeast side of the right of way of the said road to the starting point; the said limits define the territory of the Municipalité de Saint-Victor.

Ministère des Ressources naturelles
Service de l'arpentage
Charlesbourg, 8 October 1996

Prepared by: PIERRE BÉGIN,
Land Surveyor

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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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