

# Gazette officielle du Québec

## Part 2 Laws and Regulations

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### Summary

Table of Contents  
Acts 1997  
Coming into force of Acts  
Regulations and Other Acts  
Index

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## Table of Contents

Page

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### Acts 1997

42	An Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec .....	1453
131	An Act to amend the Act respecting the Ministère du Conseil exécutif and other legislative provisions as regards standards of ethics and professional conduct .....	1639

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### Coming into force of Acts

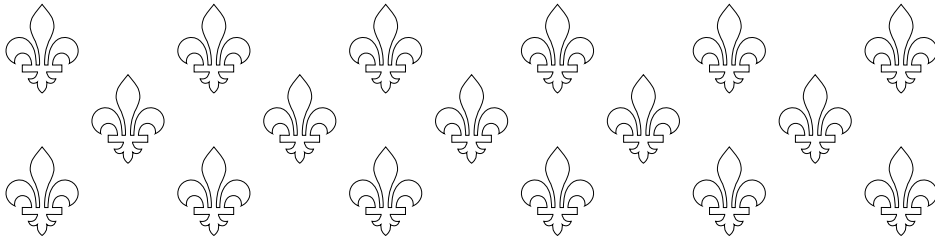
466-97	Savings and Credit Unions Act, An Act to amend the... — Certain transitional measures — Coming into force .....	1649
483-97	Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments, An Act to amend the... — Coming into force .....	1649

---

### Regulations and Other Acts

484-97	Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments, An Act to amend the... ..	1651
486-97	Highway Safety Code — Fees exigible and the return of confiscated objects (Amend.) .....	1664
488-97	Flat Glass Industry — Relinquishment of the provisional administration of the Parity Committee .....	1665
	Financial Administration Act — Certain forms relating to the book based system .....	1666





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# NATIONAL ASSEMBLY

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SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 42  
(1997, chapter 3)

**An Act to harmonize certain  
legislative provisions of a fiscal  
nature with the Civil Code of  
Québec**

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**Introduced 19 June 1996  
Passage in principle 17 October 1996  
Passage 18 March 1997  
Assented to 20 March 1997**

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EXPLANATORY NOTES

*This bill amends various legislation to make amendments of a technical or terminological nature which are required, for the most part, by reason of the new Civil Code of Québec.*

*The bill also repeals the Crown Payments Prescription Act made obsolete by the new rules dealing with prescription in the Civil Code of Québec.*

**LEGISLATION AMENDED BY THIS BILL:**

- Act to promote industrial development by means of fiscal advantages (R.S.Q., chapter D-9);
- Land Transfer Duties Act (R.S.Q., chapter D-17);
- Act respecting municipal taxation (R.S.Q., chapter F-2.1);
- Tobacco Tax Act (R.S.Q., chapter I-2);
- Taxation Act (R.S.Q., chapter I-3);
- Act respecting the application of the Taxation Act (R.S.Q., chapter I-4);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);
- Act respecting real estate tax refund (R.S.Q., chapter R-20.1);
- Act respecting Québec business investment companies (R.S.Q., chapter S-29.1);

- Act respecting fiscal incentives to industrial development (R.S.Q., chapter S-34);
- Act respecting the Québec sales tax (R.S.Q., chapter T-0.1);
- Fuel Tax Act (R.S.Q., chapter T-1);
- Act respecting the application of the Taxation Act (1972, chapter 24);
- Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63).

**LEGISLATION REPEALED BY THIS BILL:**

- Crown Payments Prescription Act (R.S.Q., chapter P-18).





## Bill 42

### **An Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT TO PROMOTE INDUSTRIAL DEVELOPMENT BY MEANS OF FISCAL ADVANTAGES

1. Section 2 of the Act to promote industrial development by means of fiscal advantages (R.S.Q., chapter D-9) is amended by replacing paragraph *a* of subsection 1 by the following paragraph:

“(a) “company”: in addition to its ordinary meaning, a stock company or joint-stock company, except a company engaged in a business excluded in paragraph *b*”;

LAND TRANSFER DUTIES ACT

2. Section 1 of the Land Transfer Duties Act (R.S.Q., chapter D-17), amended by section 1 of chapter 1 of the statutes of 1995 and by section 4 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” in the following provisions:

— the portion of paragraph *a* of the definition of “cessionnaire” before subparagraph *i*;

— paragraph *b* of the definition of “cessionnaire”;

(2) by replacing the words “sûreté réelle” in paragraph *d* of the definition of “contrepartie” by the word “hypothèque”;

(3) by striking out the definition of “corporation qui ne réside pas au Canada”;

(4) by replacing the word “société” in the definition of “personne” by the words “société de personnes”;

(5) by inserting, after the definition of “résidence”, the following definition:

“«société qui ne réside pas au Canada»: une société validement constituée, quels que soient la nature et l’endroit de sa constitution,

a) dont plus de 50 % des actions de son capital-actions, et ayant plein droit de vote, sont la propriété d’une ou de plusieurs personnes qui ne résident pas au Canada;

b) dont plus de la moitié des administrateurs sont des personnes physiques qui ne résident pas au Canada;

c) dont plus de la moitié des membres, dans le cas d’une société n’ayant pas de capital-actions, ne résident pas au Canada; ou

d) qui est contrôlée, directement ou indirectement de quelque manière que ce soit, par une ou plusieurs personnes qui ne résident pas au Canada;”.

3. The said Act is amended by inserting, after section 1.1, the following section:

“1.2 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

4. Section 40 of the said Act is amended, in the French text,

(1) by replacing, in the portion before paragraph *a*, the words “de sûretés réelles” by the words “d’hypothèques”;

(2) by replacing, in paragraph *a*, the words “sûreté réelle” and “sûreté” by the word “hypothèque”.

5. Section 48 of the said Act is amended by replacing, in the French text, the words “dans la *Gazette officielle du Québec*” by the words “à la *Gazette officielle du Québec*”.

6. The said Act, amended by chapters 1 and 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- paragraph *e* of section 2;
- paragraph *a* of subsection 1 of section 24;
- section 25;
- the second paragraph of section 26;
- paragraph *c* of subsection 1 of section 29;
- subsection 2 of section 29;
- paragraphs *a* to *d* of subsection 2 of section 41;
- subsections 3 to 6 of section 41;
- paragraphs *a*, *b* and *d* of subsection 1 of section 42;
- subsection 2 of section 42;
- paragraphs *a* and *b* of section 43;
- paragraph *c* of section 44;
- the portion of section 45 before paragraph *a*;

(2) by replacing the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

- paragraph *b* of subsection 1 of section 24;
- paragraph *d* of subsection 2 of section 41;
- subsection 6 of section 41;
- paragraph *c* of subsection 1 of section 42;

(3) by replacing the expression “corporation-mère” by the expression “société mère” wherever it appears in the following provisions:

— paragraphs *a*, *c* and *d* of subsection 1 of section 42;

— subsection 2 of section 42;

(4) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— paragraph *c* of section 2;

— paragraph *c* of subsection 1 of section 24;

— paragraph *c* of subsection 2 of section 41;

— subsection 6 of section 41;

— the portion of section 45 before paragraph *a*.

#### ACT RESPECTING MUNICIPAL TAXATION

7. Section 220.3 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1), replaced by section 1 of chapter 36 of the statutes of 1995 and amended by section 27 of chapter 14 of the statutes of 1996, is again amended by replacing, in the French text of the second paragraph, the words “corporation privée dont le contrôle est canadien” by the words “corporation qui est une société privée sous contrôle canadien”.

#### TOBACCO TAX ACT

8. Section 2 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended

(1) by striking out the words “a company,” in the English text of the definition of “person”;

(2) by replacing, in the French text of the definition of “personne”, the words “compagnie, corporation” by the words “société de personnes”.

9. The said Act is amended by inserting, after section 2, the following section:

“2.0.1 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

10. Section 6.6 the said Act is amended by replacing the words “his firm name” in the second paragraph by the words “the name he uses in doing business”.

11. Section 17.9 of the said Act is amended by replacing the words “as *prima facie*” in the second paragraph by the words “, in the absence of proof to the contrary, as”.

12. The said Act is amended

(1) by replacing, in the French text, the words “le cautionnement prévu” by the words “la sûreté prévue” in the following provisions:

- paragraph *c* of section 4;
- paragraph *e* of section 6.1;

(2) by striking out the words “, in the absence of proof to the contrary,” in sections 17.7 and 17.8.

#### TAXATION ACT

13. Section 1 of the Taxation Act (R.S.Q., chapter I-3), amended by section 11 of chapter 1 of the statutes of 1995, by section 1 of chapter 49 of the statutes of 1995, by section 12 of chapter 63 of the statutes of 1995 and by section 8 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing the definition of “share” by the following definition:

“share” means a share or fraction of a share of the capital stock of a corporation and includes, except for the purposes of Title VI.1 of Book VII, a share of the capital of a prescribed cooperative or a share of the capital of a savings and credit union;”;

(2) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- the definition of “action ordinaire”;
- the definition of “année d'imposition”;
- the portion of the definition of “arrangement de transfert de dividendes” before subparagraph *i* of paragraph *b*;

- the definition of “assureur”;
  - the definition of “assureur sur la vie”;
  - the definition of “charge”;
  - the definition of “dividende”;
  - the definition of “dividende en actions”;
  - the definition of “filiale contrôlée”;
  - the definition of “filiale entièrement contrôlée”;
  - paragraphs *b* and *d* to *g* of the definition of “institution financière désignée”;
  - paragraphs *b* and *d* to *f* of the definition of “institution financière véritable”;
  - subparagraph *i* of paragraph *a* of the definition of “montant”;
  - paragraph *b* of the definition of “montant”;
  - the definition of “particulier”;
  - the definition of “personne”;
  - paragraph *b* of the definition of “prêt à la réinstallation”;
- (3) by replacing, in the French text of paragraph *b* of the definition of “allocation de retraite”, the words “de dommages” by the words “de dommages-intérêts”;
- (4) by replacing, in the French text, the word “société” by the words “société de personnes”, wherever it appears in the following provisions:
- the definition of “associé déterminé”;
  - paragraph *d* of the definition of “bien canadien imposable”;
  - paragraph *d* of the definition of “bien québécois imposable”;
  - the definition of “perte comme membre à responsabilité limitée”;

(5) by striking out the definition of “corporation”;

(6) by inserting, in the English text after the definition of “corporation”, the following definition:

“corporation incorporated in Canada” includes any corporation incorporated in any region of Canada before or after it became part of Canada;”;

(7) by replacing the reference to paragraph *c* of section 570 in the English text of the definition of “Canadian corporation” by a reference to paragraph *l* of that section;

(8) by striking out, in the French text, each of the following definitions:

— “corporation canadienne”;

— “corporation canadienne imposable”;

— “corporation d’assurance”;

— “corporation d’assurance sur la vie”;

— “corporation de placements”;

— “corporation de placements appartenant à des personnes ne résidant pas au Canada”;

— “corporation de placements hypothécaires”;

— “corporation privée”;

— “corporation privée dont le contrôle est canadien”;

— “corporation publique”;

— “corporation qui exploite une petite entreprise”;

(9) by replacing the reference to paragraph *d* of section 570 in the English text of the definition of “taxable Canadian corporation” by a reference to paragraph *m* of that section;

(10) by replacing the reference to paragraph *e* of section 570 in the English text of the definition of “private corporation” by a reference to paragraph *n* of that section;

(11) by replacing the reference to paragraph *f* of section 570 in the English text of the definition of “public corporation” by a reference to paragraph *o* of that section;

(12) by replacing the definition of “personal services business” by the following definition:

“ “personal services business” means a services business carried on by a corporation in a taxation year where an employee who provides services on behalf of the corporation, referred to in this definition and in section 135.2 as an “incorporated employee”, or a person related to an incorporated employee is a specified shareholder of the corporation and the incorporated employee could reasonably be regarded as an employee of the person or partnership to whom or to which the services were provided but for the existence of the corporation, unless

(a) the corporation employs in the business throughout the year more than five full-time employees; or

(b) the amount received or receivable by the corporation in the year for the services provided is paid or payable by a corporation with which it was associated during that year;”;

(13) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

— paragraphs *f* and *g* of the definition of “institution financière désignée”

— paragraph *f* of the definition of “institution financière véritable”;

(14) by replacing, in the French text, the definition of “société canadienne” by the following definition:

“ « société canadienne » a le sens que lui donne le paragraphe *l* de l'article 570;”;

(15) by inserting, in the French text after the definition of “société canadienne”, the following definitions:

“ « société canadienne imposable » a le sens que lui donne le paragraphe *m* de l'article 570;



“ « société constituée au Canada » comprend toute société constituée dans toute région du Canada avant ou après être devenue partie du Canada;

“ « société d’assurance » a le même sens qu’« assureur »;

“ « société d’assurance sur la vie » a le même sens qu’« assureur sur la vie »;

“ « société de personnes canadienne » a le sens que lui donne l’article 599;

“ « société de placements » a le sens que lui donne le livre I de la partie III;

“ « société de placements appartenant à des personnes ne résidant pas au Canada » a le sens que lui donne le livre V de la partie III;

“ « société de placements hypothécaires » a le sens que lui donne l’article 1108;”;

(16) by inserting, in the French text after the definition of “société d’investissement à capital variable”, the following definitions:

“ « société privée » a le sens que lui donne le paragraphe *n* de l’article 570;

“ « société privée sous contrôle canadien » a le sens que lui donne l’article 21.19;

“ « société publique » a le sens que lui donne le paragraphe *o* de l’article 570;

“ « société qui exploite une petite entreprise » à un moment donné désigne, sous réserve de l’article 726.6.2 et étant entendu que, pour l’application de la présente définition, la juste valeur marchande d’un compte de stabilisation du revenu net est réputée égale à zéro, une société privée sous contrôle canadien dont la totalité ou la quasi-totalité de la juste valeur marchande des éléments de l’actif est attribuable à des éléments de l’actif qui, à ce moment:

*a)* sont utilisés principalement dans une entreprise admissible exploitée principalement au Canada par elle ou par une société à laquelle elle est liée;

*b)* consistent en des actions du capital-actions d'une société qui exploite une petite entreprise et qui est rattachée, au sens des règlements, à la société;

*c)* consistent en des dettes d'une société décrite au paragraphe *b*;

*d)* consistent en des actifs visés à l'un des paragraphes *a* à *c*;"

14. The said Act is amended by inserting, after section 1.6, the following section:

"1.7 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word "corporation"."

15. Section 5.1 of the said Act is amended, in the French text,

(1) by replacing the word "corporation" by the word "société" in the following provisions:

— the portion of paragraph *a* before subparagraph *i*;

— subparagraph *ii* of paragraph *a*;

— the portion of paragraph *b* before subparagraph *i*;

— subparagraph *ii* of paragraph *b*;

(2) by replacing subparagraph *i* of paragraph *a* by the following subparagraph:

"i. la société est une société privée sous contrôle canadien tout au long de la période allant du début de sa dernière année d'imposition qui commence avant le 1<sup>er</sup> janvier 1988 jusqu'au 31 décembre 1987;"

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

"i. la société est une société privée, autre qu'une société privée sous contrôle canadien, tout au long de la période allant du début de sa dernière année d'imposition qui commence avant le 1<sup>er</sup> juillet 1988 jusqu'au 30 juin 1988;"

16. The heading of Chapter VIII of Title II of Book I of Part I of the said Act is replaced, in the French text, by the following heading:

“ACTIONNAIRE DÉSIGNÉ ET SOCIÉTÉ  
PRIVÉE SOUS CONTRÔLE CANADIEN”.

17. Sections 21.19 and 21.21 of the said Act are replaced, in the French text, by the following sections:

“21.19 Une société privée sous contrôle canadien désigne une société privée qui est une société canadienne autre qu’une société qui est contrôlée, directement ou indirectement, de quelque manière que ce soit, par une ou plusieurs personnes ne résidant pas au Canada, par une ou plusieurs sociétés publiques, sauf une société prescrite, ou par une combinaison de ces personnes et sociétés.

“21.21 Lorsque deux sociétés ne seraient pas, en l’absence du présent article, associées entre elles à un moment quelconque, et sont associées ou réputées associées à ce moment en vertu du présent article à une même société, appelée «troisième société» dans le présent article, ces deux sociétés sont réputées, pour l’application de la présente partie, associées entre elles à ce moment, sauf que, pour l’application des articles 771.0.2, 771.0.2.1 et 771.1.2 à 771.1.5, lorsque la troisième société n’est pas, à ce moment, une société privée sous contrôle canadien ou qu’elle fait le choix, au moyen du formulaire prescrit, pour son année d’imposition qui comprend ce moment, de ne pas être associée à l’une ou l’autre de ces deux sociétés, la troisième société est réputée ne pas être associée à l’une ou l’autre de ces deux autres sociétés dans cette année d’imposition et son plafond des affaires est réputé égal à zéro pour cette année.”

18. Section 49.2 of the said Act is amended, in the French text, by replacing paragraphs *a* and *b* by the following paragraphs:

“*a*) la convention visée à l’article 48 est conclue avec une société privée sous contrôle canadien, appelée «société donnée» dans le paragraphe *b*, qui convient de vendre ou d’émettre une action de son capital-actions ou du capital-actions d’une société privée sous contrôle canadien avec laquelle elle a un lien de dépendance, à un de ses employés ou à un employé d’une société privée sous contrôle canadien avec laquelle elle a un lien de dépendance;

“*b*) l’action est acquise par un employé qui, immédiatement après la conclusion de la convention, n’a aucun lien de dépendance avec la société donnée, avec la société privée sous contrôle canadien dont la société donnée a convenu de vendre ou d’émettre une action du capital-actions ni avec la société privée sous contrôle canadien dont il est employé.”

19. Section 119.2 of the said Act, amended by section 42 of chapter 49 of the statutes of 1995, by section 27 of chapter 63 of the statutes of 1995, and by section 39 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “société” by the words “société de personnes” wherever it appears in the definition of “associé majoritaire”;

(2) by replacing the word “corporation” by the word “société”, wherever it appears in the following provisions:

— the definition of “choix commun”;

— the portion of the definition of “dette obligataire admissible” before paragraph *a*;

— subparagraph *i* of paragraph *c* of the definition of “titre de développement”;

(3) by striking out the definition of “corporation admissible”;

(4) by inserting, after the definition of “dette obligataire admissible”, the following definition:

“ « société admissible » a le sens que lui donnent les règlements;”;

(5) by replacing the words “corporation privée dont le contrôle est canadien” by the words “société privée sous contrôle canadien” in the following provisions:

— paragraphs *a* and *b* of the definition of “titre de développement”;

— the portion of paragraph *c* of the definition of “titre de développement” before subparagraph *i*.

20. Section 135.2 of the said Act is amended, in the French text,

(1) by replacing the word “corporation” in the portion before paragraph *a* by the word “société”;

(2) by replacing the words “employé incorporé” in paragraphs *a* and *b* by the words “employé constitué en société”.

21. Section 135.9 of the said Act is amended by replacing the words “fortuitous events” in the second paragraph by the words “superior force”.

22. Division II of Chapter V of Title III of Book III of Part I of the said Act is replaced, in the French text, by the following:

«SECTION II

«ORGANISMES DE LA COURONNE

« 192. La présente partie s’applique, à l’exclusion de l’article 985, à un organisme de la Couronne du Québec ou du Canada, sauf disposition contraire des règlements.

Un revenu ou une perte provenant d’une entreprise exploitée à titre de mandataire de Sa Majesté par un organisme prescrit pour l’application du troisième alinéa, ou d’un bien de Sa Majesté administré par un tel organisme, doit être traité, pour l’application de la présente partie, comme un revenu ou une perte de l’organisme provenant de cette entreprise ou de ce bien.

De plus, malgré toute autre disposition de la présente partie, un organisme prescrit et toute société qu’il contrôle sont réputés ne pas être des sociétés privées.

« 193. Lorsqu’un terrain de Sa Majesté a été transféré à un organisme de la Couronne pour qu’il soit aliéné, l’acquisition de ce bien par l’organisme et toute aliénation qui en est faite sont réputées n’avoir pas eu lieu dans le cadre de l’exploitation de l’entreprise par l’organisme. ».

23. Section 232.1 of the said Act, amended by section 273 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société”, wherever it appears in the following provisions:

- the first paragraph;
- subparagraphs *a* and *b* of the third paragraph;

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

“La société donnée à laquelle réfère le premier alinéa est une société privée sous contrôle canadien qui est:”.

24. Section 332.3 of the said Act is amended

(1) by striking out paragraph *a*;

(2) by adding, after paragraph *c*, the following paragraph:

“(d) “successor corporation” means a corporation that has, after 7 November 1969, acquired, in any manner whatever, except pursuant to an amalgamation that is described in subsection 4 of section 544 or a winding-up to which the rules in sections 556 to 564.1 and 565 apply, from another person, in this section and in sections 332.1 and 332.2 referred to as the “predecessor corporation”, all or substantially all of the Canadian resource properties of the predecessor corporation in circumstances in which section 418.16, any of sections 418.18 to 418.21 or section 86 of the Act respecting the application of the Taxation Act (1972, chapter 24), to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, chapter I-4, r.2) refers to subsection 25 of section 29 of the Income Tax Application Rules (Revised Statutes of Canada, 1985, chapter 2, 5th Supplement), applies to that corporation.”

25. Section 427.5 of the said Act is amended, in the French text,

(1) by replacing the portion before paragraph *a* by the following:

“427.5 Lorsqu’il y a eu fusion ou unification d’une société avec une ou plusieurs autres sociétés pour former une nouvelle société, chaque bien de la société qui est devenu un bien de la nouvelle société par suite de la fusion ou de l’unification est réputé, aux fins de déterminer si l’article 427.4 s’applique à l’égard de la fusion ou de l’unification, avoir été aliéné par la société immédiatement avant la fusion ou l’unification pour un produit de l’aliénation égal:”;

(2) by replacing the word “corporation” in paragraph *c* by the word “société”.

26. Section 564.6 of the said Act is amended, in the French text,

(1) by replacing the expression “corporation-mère” by the expression “société mère” in the following provisions:

- the portion before paragraph *a*;
- paragraph *b*;

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

“*a*) lorsque la période de référence de la société mère a moins que trois années d'imposition, sa période de référence doit être établie en supposant que la société a eu une année d'imposition dans chaque année civile précédant l'année de sa constitution et que chacune de ces années d'imposition a commencé le même jour de l'année que le jour de sa constitution;”;

(3) by replacing paragraph *c* by the following paragraph:

“*c*) le paragraphe *d* de l'article 550.1 s'applique en remplaçant respectivement les mots «nouvelle société» et «société remplacée» par les mots «société mère» et «filiale».”

27. Section 570 of the said Act, amended by section 160 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “corporation” in paragraphs *b* and *g* by the word “société”;

(2) by striking out paragraphs *c* to *f*;

(3) by adding the following paragraphs:

“(*l*) “Canadian corporation” at a particular time means a corporation that is resident in Canada at that time and incorporated in Canada or resident in Canada throughout the period from 18 June 1971 to that time;

“(*m*) “taxable Canadian corporation” means a corporation that, at the time the expression is relevant, is a Canadian corporation that is not, by virtue of a statutory provision, exempt from tax under this Part;

“(*n*) “private corporation” at any particular time means a corporation that is resident in Canada at that time, is not a public corporation and is not controlled by one or more public corporations,

other than prescribed venture capital corporations, or prescribed Crown corporations of Québec or of Canada or by any combination thereof;

“(o) “public corporation” means a public corporation within the meaning of the regulations.”

28. Section 570.1 of the said Act, enacted by section 148 of chapter 49 of the statutes of 1995, is amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of the first paragraph before subparagraph *a*;
- subparagraph *b* of the first paragraph;
- the second paragraph;

(2) by replacing, in the French text, the word “corporations” by the word “sociétés” in the following provisions:

- the portion of the first paragraph before subparagraph *a*;
- subparagraph *b* of the first paragraph;

(3) by replacing the words “paragraph *c*” in the portion of the first paragraph before subparagraph *a* by the words “paragraph *l*”.

29. Section 726.4.8.1 of the said Act is amended in the first paragraph

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- subparagraph *a*;
- subparagraph 2 of subparagraph *i* of subparagraph *d*;
- subparagraph 1 of subparagraph *ii* of subparagraph *d*;
- subparagraphs *f* and *j*;

(2) by replacing the expression “designated company” by the expression “designated investment company” in the following provisions:



- subparagraph *c*;
- subparagraph 1 of subparagraph ii of subparagraph *d*;
- subparagraph *m*;

(3) by replacing the portion of subparagraph i of subparagraph *d* before subparagraph 1 by the following:

“i. a qualifying share issued by an issuer as part of a public share issue, in respect of which the receipt for the final prospectus or the exemption from filing a prospectus was granted after 2 May 1991, in respect of which it is stipulated, in the final prospectus or the application for exemption from filing a prospectus, that the issuer or, as the case may be, a designated corporation referred to in subparagraph i or ii of subparagraph *m.1* whose name is disclosed in the final prospectus or in the application for exemption from filing a prospectus, undertakes”;

(4) by replacing the portion of subparagraph ii of subparagraph *d* before subparagraph 1 by the following:

“ii. an interest share in a qualified investment made by a designated investment company, after 19 December 1990, in a designated corporation referred to in subparagraph iii of subparagraph *m.1* pursuant to an agreement in writing entered into between the designated investment company and the designated corporation and under which the designated corporation undertakes”;

(5) by striking out subparagraph *e*;

(6) by replacing subparagraph *g* by the following subparagraph:

“(g) “issuer”, in relation to a share issue, means a corporation that is, on the date of the receipt for the final prospectus or of the exemption from filing a prospectus relating to the share issue, a corporation whose assets are under \$250,000,000 and that would be a qualified corporation within the meaning of paragraph *j.0.1* of section 965.1, if that paragraph were read without the reference to section 965.11.7.1;”;

(7) by inserting, after subparagraph *m*, the following subparagraph:

“(m.1) “designated corporation” means a corporation that carries on a business in Canada and that is

i. a subsidiary controlled by an issuer, where the issuer is a corporation referred to in any of sections 965.11.5, 965.17.3 and 965.17.4,

ii. a corporation described in paragraph *d* of section 965.11.1, where the issuer is a corporation referred to in the said section 965.11.1 or in section 965.11.6, or

iii. a corporation referred to in section 12 of the Act respecting Québec business investment companies (chapter S-29.1);”.

30. Section 726.4.8.15 of the said Act is replaced by the following section:

“726.4.8.15 Where a particular corporation renounces an amount in respect of a share under any of sections 726.4.8.4 to 726.4.8.6, it shall file, in respect of the renunciation and on or before the fifteenth day of the month following that in which the renunciation is made, the prescribed form with the Minister and, where applicable, with

(a) the issuer of the share, where the particular corporation is a corporation referred to in subparagraph i or ii of subparagraph *m.1* of the first paragraph of section 726.4.8.1, or

(b) the Société de développement industriel du Québec, where the particular corporation is a corporation referred to in subparagraph iii of subparagraph *m.1* of the first paragraph of section 726.4.8.1.”

31. Section 726.6.1 of the said Act, amended by section 165 of chapter 49 of the statutes of 1995, and by section 180 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before paragraph *b*;

— subparagraphs i and ii of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph;

— the portion of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph before subparagraph *i* of paragraph *a*;

— subparagraph 1 of subparagraph *i* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— the portion of paragraph *b* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph before subparagraph *ii*;

— the portion of the second paragraph before subparagraph *b*;

— subparagraph *ii* of subparagraph *b* of the second paragraph;

— subparagraph *ii* of subparagraph *c* of the second paragraph;

— subparagraph *ii* of subparagraph *f* of the second paragraph;

— subparagraph *h* of the second paragraph;

— the portion of subparagraph *i* of the second paragraph before subparagraph *i*;

— the portion of subparagraph *ii* of subparagraph *i* of the second paragraph before subparagraph 1;

— subparagraph *j* of the second paragraph;

— the third and fourth paragraphs;

(2) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— paragraphs *a* and *b* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph;

— the portion of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before subparagraph *i*;

— subparagraphs 1 and 2 of subparagraph *ii* of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph;

— the portion of subparagraph *i* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph before subparagraph 1;

— subparagraph 5 of subparagraph *i* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— subparagraph *i* of paragraph *b* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph;

— subparagraphs *i* and *ii* of subparagraph *c* of the second paragraph;

— subparagraph *i* of subparagraph *f* of the second paragraph;

— subparagraph *g* of the second paragraph;

— the portion of subparagraph *i* of the second paragraph before subparagraph *i*;

— subparagraph *ii* of subparagraph *i* of the second paragraph;

(3) by replacing the words “corporation privée dont le contrôle est canadien et” in the portion of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before subparagraph *i* by the words “société privée sous contrôle canadien”;

(4) by replacing the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

— the portion of subparagraph *ii* of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph before subparagraph 1;

— subparagraph *ii* of paragraph *a* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— subparagraph ii of paragraph *b* of the definition of “action du capital-actions d’une corporation agricole familiale” in the first paragraph;

— the portion of subparagraph *a* of the second paragraph before subparagraph i;

(5) by replacing the words “corporations privées dont le contrôle est canadien et” in subparagraph 2 of subparagraph ii of paragraph *c* of the definition of “action admissible d’une corporation qui exploite une petite entreprise” in the first paragraph by the words “sociétés privées sous contrôle canadien”;

(6) by replacing subparagraph *e* of the second paragraph by the following subparagraph:

“e) pour déterminer si, à un moment quelconque, une société est une société qui exploite une petite entreprise ou une société privée sous contrôle canadien, un droit visé au paragraphe *b* de l’article 20 ne comprend pas un droit en vertu d’une convention d’achat-vente qui se rapporte à une action du capital-actions d’une société;”.

32. Section 726.17 of the said Act, amended by section 273 of chapter 39 of the statutes of 1996, is again amended by replacing the portion before paragraph *a* by the following:

“726.17 Notwithstanding any other provision of this Act, where it may reasonably be considered that one of the main reasons for an individual acquiring, holding or having an interest in a partnership or trust, other than an interest in a personal trust, or a share of an investment corporation, mortgage investment corporation or mutual fund corporation, or that one of the main reasons for the existence of any terms, conditions, rights or other attributes of the interest or share, as the case may be, is to enable the individual to receive or have allocated to him a percentage of any capital gain or taxable capital gain of the partnership, trust or corporation that is larger than the percentage of the income of the partnership, trust or corporation to which the individual is entitled, the following rules apply:”.

33. Section 771 of the said Act, amended by section 199 of chapter 1 of the statutes of 1995 and by section 64 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of subsection 1 before subparagraph i of paragraph *b*;
- the portion of paragraph *c* of subsection 1 before subparagraph i;
- subparagraph ii of paragraph *c* of subsection 1;
- the portion of paragraph *d* of subsection 1 before subparagraph i;
- subparagraph ii of paragraph *d* of subsection 1;
- the portion of paragraph *d.1* of subsection 1 before subparagraph i;
- the portion of paragraph *d.2* of subsection 1 before subparagraph ii;
- the portion of paragraph *e* of subsection 1 before subparagraph i;
- subparagraphs ii and iii of paragraph *e* of subsection 1;
- the portion of paragraph *f* of subsection 1 before subparagraph i;
- subparagraphs ii and iii of paragraph *f* of subsection 1;
- the portion of paragraph *g* of subsection 1 before subparagraph i;
- subparagraphs ii and iii of paragraph *g* of subsection 1;
- subsection 2;

(2) by replacing subparagraph ii of paragraph *d.1* of subsection 1 by the following subparagraph:

“ii. lorsque la société a été, tout au long de l’année, une société privée sous contrôle canadien, de 2,5 % de l’ensemble, le cas échéant, du montant déterminé à son égard pour l’année en vertu de l’article 771.0.2 et, lorsque la société a été tout au long de l’année une caisse d’épargne et de crédit, du montant additionnel déterminé à son égard pour l’année en vertu de l’article 771.0.3;”;

(3) by replacing subparagraph ii of paragraph *d.2* of subsection 1 by the following subparagraph:

“ii. lorsque la société a été, tout au long de l’année, une société privée sous contrôle canadien, 3,15 % de l’ensemble, le cas échéant, du montant déterminé à son égard pour l’année en vertu de l’article 771.0.2.1 et, lorsque la société a été tout au long de l’année une caisse d’épargne et de crédit, du montant additionnel déterminé à son égard pour l’année en vertu de l’article 771.0.3.1;”.

34. Section 771.1.4 of the said Act is replaced, in the French text, by the following section:

“771.1.4 Lorsque l’une des sociétés privées sous contrôle canadien qui sont associées entre elles dans une année d’imposition fait défaut de produire au ministre l’entente visée à l’article 771.1.3 dans les 30 jours suivant l’envoi d’un avis écrit du ministre à l’une d’elles à l’effet qu’une telle entente est nécessaire à l’établissement d’une cotisation d’impôt en vertu de la présente partie, le ministre doit, pour l’application du présent titre, attribuer un montant à l’une ou plusieurs de ces sociétés pour l’année d’imposition, ce montant ou l’ensemble de ces montants, selon le cas, devant être égal à 200 000 \$, et en pareil cas, malgré l’article 771.1.2, le plafond des affaires pour l’année de chacune des sociétés est égal au montant qui lui a ainsi été attribué.”

35. Section 771.1.5 of the said Act, amended by section 69 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the portion of paragraph *a* before subparagraph *i* by the following:

“*a*) lorsqu’une société privée sous contrôle canadien, appelée «première société» dans le présent article, a plus d’une année d’imposition qui se termine dans la même année civile et qu’elle est associée dans deux de ces années d’imposition ou plus à une autre société privée sous contrôle canadien qui a une année d’imposition qui se termine dans cette année civile, le plafond des affaires de la première société, pour chaque année d’imposition donnée qui se termine à la fois dans l’année civile dans laquelle elle est associée à l’autre société et après la première année d’imposition qui se termine dans cette année civile, est, sous réserve du paragraphe *b*, un montant égal au moindre des montants suivants:”;

(2) by replacing the words “corporation privée dont le contrôle est canadien” in paragraph *b* by the words “société privée sous contrôle canadien”.

36. Section 771.1.5.1 of the said Act, enacted by section 70 of chapter 63 of the statutes of 1995, is amended, in the French text,

(1) by replacing the portion of the first paragraph before the formula by the following:

“771.1.5.1 Malgré les articles 771.1.2 à 771.1.5, le plafond des affaires d’une société privée sous contrôle canadien est égal, pour une année d’imposition qui commence après le 30 juin 1994 et qui se termine dans une année civile, à l’excédent du plafond des affaires de la société pour l’année d’imposition, déterminé sans tenir compte du présent article, sur le montant déterminé selon la formule suivante:”;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— subparagraph *a* of the second paragraph;

— subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph;

(3) by replacing the word “corporations” wherever it appears in subparagraph *ii* of subparagraph *b* of the second paragraph by the word “sociétés”.

37. Section 771.1.5.2 of the said Act, enacted by section 70 of chapter 63 of the statutes of 1995, is amended, in the French text,

(1) by replacing the portion of the first paragraph before the formula by the following:

“771.1.5.2 Malgré les articles 771.1.2 à 771.1.5, le plafond des affaires d’une société privée sous contrôle canadien est égal, pour son année d’imposition qui commence avant le 1<sup>er</sup> juillet 1994 et qui se termine après le 30 juin 1994, à l’excédent du plafond des affaires de la société pour l’année, déterminé sans tenir compte du présent article, sur le montant déterminé selon la formule suivante:”;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— subparagraph *a* of the second paragraph;

— subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph;



(3) by replacing the word “corporations” wherever it appears in subparagraph ii of subparagraph *b* of the second paragraph by the word “sociétés”.

38. Section 771.6 of the said Act, amended by section 73 of chapter 63 of the statutes of 1995 and by section 208 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of the first paragraph before subparagraph *b*;
- subparagraph *f* of the first paragraph;
- the portion of the second paragraph before subparagraph *a*;
- subparagraph *b* of the second paragraph;

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

“*b*) était une société autre qu’une société privée sous contrôle canadien;”;

(3) by replacing the word “société” wherever it appears in subparagraphs *d* and *f* of the first paragraph by the words “société de personnes”.

39. Section 776.1.5.1 of the said Act, amended by section 87 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by striking out the definition of “corporation admissible” in the first paragraph;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the definition of “bénéficiaire admissible”, of “partie inutilisée” and of “régime enregistré d’intéressement dans un contexte de qualité” in the first paragraph;

- the portion of the second paragraph before subparagraph *b*;

(3) by adding, after the definition of “régime enregistré d'intéressement dans un contexte de qualité” in the first paragraph, the following definition:

“«société admissible» à l'égard d'un régime enregistré d'intéressement dans un contexte de qualité désigne une société dont l'actif ou l'avoir net de ses actionnaires, montrés à ses états financiers soumis aux actionnaires ou, lorsque de tels états financiers soit n'ont pas été préparés, soit n'ont pas été préparés conformément aux principes comptables généralement reconnus, qui y seraient montrés si de tels états financiers avaient été préparés conformément aux principes comptables généralement reconnus, soit pour son année d'imposition qui précède celle comprenant la date à laquelle un numéro d'enregistrement a été attribué à ce régime par le ministre conformément à l'article 776.1.5.3, soit, lorsque cette date est comprise dans le premier exercice financier de la société, au début de cet exercice financier, étaient respectivement inférieur à 25 000 000 \$ et d'au plus 10 000 000 \$.”

40. Section 797 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- subsection 1;
- paragraphs *c* and *d* of subsection 2;
- subsection 4;

(2) by replacing the word “société” by the word “association” wherever it appears in the following provisions:

- subsection 1;
- paragraph *f* of subsection 2;
- paragraph *a* of subsection 3;

(3) by replacing the word “corporations” in the portion of subsection 3 before paragraph *a* by the word “sociétés”.

41. Section 894 of the said Act is amended

(1) by replacing, in the French text of the portion before paragraph *a*, the word “corporation” by the word “société”;

(2) by replacing the word “assigns” in paragraph *c* by the word “successors”.

42. Section 961.23 of the said Act, replaced by section 219 of chapter 49 of the statutes of 1995, is again amended, in the French text,

(1) by striking out the definition of “corporation admissible”;

(2) by adding, after the definition of “fiducie admissible”, the following definition:

“«société admissible» à un moment quelconque signifie une société décrite au paragraphe *c.2* de l'article 998 dont l'ensemble des actions émises et en circulation du capital-actions sont à ce moment soit identiques les unes aux autres, soit détenues par une seule personne.”

43. Section 965.1 of the said Act, amended by section 97 of chapter 1 of the statutes of 1995, by section 99 of chapter 63 of the statutes of 1995, and by section 246 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- paragraphs *a* and *b.0.1*;
- the portion of paragraph *b.1* before subparagraph *i*;
- paragraphs *b.2* and *c*;
- subparagraphs *i* and *ii* of paragraph *c.1*;
- paragraph *f*;

(2) by striking out paragraphs *d* to *e*;

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

“(j.0.1) “qualified corporation” means a corporation mentioned in any of sections 965.10, 965.11.1, 965.11.5, 965.11.6 and 965.11.7.1 and not referred to in sections 965.11.8 to 965.11.20 nor governed by

an Act establishing a labour-sponsored fund or by the Act respecting Québec business investment companies (chapter S-29.1);

“(j.0.2) “growth corporation” means a corporation described in any of sections 965.17.2 to 965.17.5 that is not governed by one of the Acts mentioned in paragraph j.0.1;

“(j.0.3) “developing corporation”, in respect of a qualifying share, means a corporation described in any of sections 965.13 to 965.17 that is not governed by one of the Acts mentioned in paragraph j.0.1 nor referred to in section 965.17.1, in respect of the qualifying share;”.

44. Section 965.3.1 of the said Act is amended, in the French text,

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

“965.3.1 L’actif d’une société qui est associée à une autre société dans les 12 mois précédant la date du visa du prospectus définitif ou de la dispense de prospectus est l’ensemble des actifs de la société et de chaque société qui lui est associée, tels que déterminés conformément aux articles 965.3 et 965.3.2, moins le montant des placements que les sociétés possèdent les unes dans les autres et moins le solde des comptes intersociétés.”;

(2) by replacing the words “corporation” and “corporations” in the second paragraph respectively by the words “société” and “sociétés”.

45. Section 965.6.0.4 of the said Act is amended, in the first paragraph,

(1) by replacing the words “shall, in respect of the particular year, be considered” by the words “is, in respect of the particular year, deemed”;

(2) by striking out, in the French text, the words “comme étant”.

46. Section 965.9.4 of the said Act is amended

(1) by replacing, in the French text, the words “corporation” and “corporations” respectively by the words “société” and “sociétés” wherever they appear;

(2) by replacing the expression “corporate name” in paragraphs *a* and *b* by the word “name”.

47. Section 965.29 of the said Act is amended

(1) by striking out paragraph *b*;

(2) by inserting, after paragraph *e*, the following paragraph:

“(e.1) “venture capital corporation” means a venture capital corporation within the meaning of the Act respecting Québec business investment companies;”;

(3) by replacing, in the French text of paragraph *f*, the word “corporation” by the word “société”.

48. Section 985.1.1 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, and by section 273 of chapter 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “officiers” wherever it appears in subparagraph *a* of the first paragraph by the word “responsables”;

(2) by striking out, in the French text of the second paragraph, the words “, une société”.

49. Section 985.1.2 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, and by section 273 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” in the portion of the first paragraph before subparagraph *a* by the word “société”;

(2) by replacing the word “officiers” wherever it appears in subparagraph *c* of the first paragraph by the word “responsables”.

50. Section 985.5 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, is again amended by replacing the words “shall be considered” in the portion of subsection 2 before paragraph *a* by the words “are deemed”.

51. Section 997 of the said Act is amended, in the French text,

(1) by striking out the word “, société” in the portion before paragraph *a*;

(2) by replacing the word “corporation” in paragraphs *b* and *c* by the word “société”;

(3) by striking out the words “, de la société” in paragraph *e*.

52. Section 998 of the said Act, amended by section 236 of chapter 49 of the statutes of 1995, by section 112 of chapter 63 of the statutes of 1995, and by section 249 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by striking out the words “ou une société” in paragraph *a*;

(2) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— paragraphs *b* and *c.1*;

— the portion of paragraph *c.2* before subparagraph *i*;

— subparagraphs *ii* and *iii* of paragraph *c.2*;

— paragraph *c.3*.

53. Section 999 of the said Act is amended

(1) by striking out, in the French text of the first paragraph, the words “une société ou” and “société ou”;

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

“The income referred to in the first paragraph includes income from the sale of property used or held by the benevolent or fraternal benefit society in the year in the course of carrying on a life insurance business.”

54. Section 1010.1 of the said Act is amended, in the French text, by striking out the words “bureau du”.

55. Section 1029.7.4 of the said Act is replaced, in the French text, by the following section:

“1029.7.4 Pour l'application de l'article 1029.7.2, l'actif d'une société qui, dans une année d'imposition, est associée à une ou plusieurs autres sociétés est égal à l'excédent de l'ensemble de l'actif de la société et de chaque société à laquelle elle est associée,

déterminés conformément aux articles 1029.7.2 et 1029.7.3, sur l'ensemble du montant des placements que les sociétés possèdent les unes dans les autres et du solde des comptes intersociétés.”

56. Section 1029.8.1 of the said Act, amended by section 122 of chapter 1 of the statutes of 1995, by section 236 of chapter 49 of the statutes of 1995, and by section 129 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

- paragraphs *a.2*, *b* and *d.1*;
- the portion of paragraph *g.1* before subparagraph *i*;
- subparagraph *ii* of paragraph *g.1*;

(2) by replacing, in the French text, the word “corporation” wherever it appears in paragraphs *b.1* and *f* by the word “société”;

(3) by striking out paragraphs *c* and *d*;

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

“(j) “controlled corporation” means a corporation referred to in section 1029.8.5.3;

“(k) “tax-exempt corporation” means a corporation which is

i. exempt from tax under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on its total taxable income by reason of section 999.0.1;

ii. a corporation which would be exempt from tax under section 985, but for section 192 or for the exception provided in the second paragraph of the said section 985 and if the latter section read by inserting, after the second paragraph, the following paragraph:

“A subsidiary wholly-owned corporation of a corporation which is itself such a subsidiary of another corporation is deemed, for the purposes of this section, to be a subsidiary wholly-owned corporation of that other corporation.”; or

iii. a controlled corporation or a corporation related to a controlled corporation.”

57. Section 1029.8.5.3 of the said Act is amended

(1) by replacing the portion before paragraph *a* by the following:

“1029.8.5.3 A corporation to which paragraph *j* of section 1029.8.1 refers is a corporation which, in the 24 months preceding the date on which a university research contract or an eligible research contract is entered into, is controlled, directly or indirectly in any manner whatever, by”;

(2) by replacing, in the French text of paragraph *e*, the word “corporation” by the word “société”.

58. Section 1029.8.9.0.2 of the said Act, amended by section 130 of chapter 1 of the statutes of 1995, is again amended

(1) by striking out, in the French text, the definition of “corporation exclue”;

(2) by replacing the words “paragraph *d*” in the English text of the definition of “tax-exempt corporation” by the words “paragraph *k*”;

(3) by replacing, in the French text, the word “corporation” wherever it appears in the definition of “cotisation admissible” by the word “société”;

(4) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in the following provisions:

— the portion of the definition of “cotisation admissible” before paragraph *a*;

— paragraph *b* of the definition of “cotisation admissible”;

(5) by adding, in the French text, after the definition of “cotisation admissible”, the following definition:

“«société exclue» a le sens que lui donne le paragraphe *k* de l'article 1029.8.1.”

59. Section 1029.8.22 of the said Act, amended by section 457 of chapter 40 of the statutes of 1994, by section 146 of chapter 1 of



the statutes of 1995 and by sections 154 and 261 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the definition of “activité de formation admissible” in the first paragraph before paragraph *a*;

— subparagraph iii of paragraph *b* of the definition of “activité de formation admissible” in the first paragraph;

— the portion of the definition of “dépense de formation admissible” in the first paragraph before subparagraph ii of paragraph *c*;

— subparagraph iv of paragraph *c* of the definition of “dépense de formation admissible” in the first paragraph;

— the portion of paragraph *c.1* of the definition of “dépense de formation admissible” in the first paragraph before subparagraph ii;

— paragraphs *c.2* to *c.4* of the definition of “dépense de formation admissible” in the first paragraph;

— the definition of “employé admissible” and of “employé licencié admissible” in the first paragraph;

— the portion of the definition of “frais de formation admissibles” in the first paragraph before paragraph *e*;

— the portion of paragraph *g* of the definition of “frais de formation admissibles” in the first paragraph before subparagraph i;

— the definition of “membre désigné” in the first paragraph;

— the portion of the definition of “plan de formation” in the first paragraph before paragraph *a*;

— paragraph *b* of the definition of “plan de formation” in the first paragraph;

— subparagraphs *a* and *b* of the second paragraph;

— subparagraph *a* of the third paragraph;

(2) by replacing the words “société admissible” by the words “société de personnes admissible” wherever they appear in the following provisions:

— the portion of the definition of “activité de formation admissible” in the first paragraph before paragraph *a*;

— the portion of paragraph *g* of the definition of “frais de formation admissibles” in the first paragraph before subparagraph *i*;

(3) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— subparagraph *iii* of paragraph *b* of the definition of “activité de formation admissible” in the first paragraph;

— the portion of the definition of “dépense de formation admissible” in the first paragraph before subparagraph *i* of paragraph *a*;

— subparagraph *ii* of paragraph *a* of the definition of “dépense de formation admissible” in the first paragraph;

— paragraph *b* of the definition of “dépense de formation admissible” in the first paragraph;

— the portion of paragraph *c* of the definition of “dépense de formation admissible” in the first paragraph before subparagraph *ii*;

— subparagraph *iv* of paragraph *c* of the definition of “dépense de formation admissible” in the first paragraph;

— the portion of paragraph *c.1* of the definition of “dépense de formation admissible” in the first paragraph before subparagraph *ii*;

— paragraphs *c.2* to *c.4* of the definition of “dépense de formation admissible” in the first paragraph;

— the definition of “employé admissible” and of “employé licencié admissible” in the first paragraph;

— the portion of the definition of “frais de formation admissibles” in the first paragraph before paragraph *e*;

— the portion of the definition of “plan de formation” in the first paragraph before paragraph *a*;

— paragraph *b* of the definition of “plan de formation” in the first paragraph;

— subparagraphs *a* and *b* of the second paragraph;

— subparagraph *a* of the third paragraph;

(4) by striking out the definition of “corporation admissible” in the first paragraph;

(5) by replacing the definition of “société admissible” in the first paragraph by the following definition:

«société admissible», pour une année d'imposition, désigne une société qui, dans l'année, exploite une entreprise au Québec et y a un établissement, dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'exploitation d'une entreprise admissible, et qui n'est pas:

*a)* une société qui est exonérée d'impôt pour l'année en vertu du livre VIII, autre qu'un assureur visé au paragraphe *k* de l'article 998 qui n'est pas ainsi exonéré d'impôt sur la totalité de son revenu imposable pour l'année en raison de l'article 999.0.1;

*b)* une société qui serait exonérée d'impôt pour l'année en vertu de l'article 985 si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de cet article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant:

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

*c)* une société dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'opération d'un centre financier international, au sens de l'article 737.13;

*d)* une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”;

(6) by inserting, after the definition of “société admissible” in the first paragraph, the following definition:

“«société de personnes admissible», pour un exercice financier, désigne une société de personnes qui, si elle était une société, serait une société admissible pour cet exercice;”;

(7) by replacing the definition of “société privée de formation enregistrée” in the first paragraph by the following definition:

“«société privée de formation enregistrée», à un moment donné, désigne soit une société, soit une société de personnes dont tous les membres sont des sociétés, qui, à ce moment, est enregistrée à titre de société privée de formation auprès de la Société québécoise de développement de la main-d’oeuvre;”.

60. Section 1029.8.33.2 of the said Act, enacted by section 156 of chapter 1 of the statutes of 1995 and amended by section 163 of chapter 63 of the statutes of 1995, is again amended, in the French text of the first paragraph,

(1) by replacing the word “corporation” wherever it appears in the definition of “contribuable admissible” and of “particulier exclu” by the word “société”;

(2) by striking out the definition of “corporation admissible”;

(3) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— the definition of “dépense admissible”;

— the portion of the definition of “stage de formation admissible” before paragraph *a*;

— paragraph *b* of the definition of “stage de formation admissible”;

— the portion of the definition of “stagiaire admissible” before paragraph *a*;

— the definition of “superviseur admissible”;

(4) by replacing the definition of “société admissible” by the following definition:

“«société admissible», pour une année d’imposition, désigne une société dont la totalité ou la quasi-totalité du revenu brut, pour

l'année, provient de l'exploitation d'une entreprise admissible, et qui n'est pas :

a) une société qui est exonérée d'impôt pour l'année en vertu du livre VIII, autre qu'un assureur visé au paragraphe *k* de l'article 998 qui n'est pas ainsi exonéré d'impôt sur la totalité de son revenu imposable pour l'année en raison de l'article 999.0.1 ;

b) une société qui serait exonérée d'impôt pour l'année en vertu de l'article 985 si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de cet article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant :

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

c) une société dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'opération d'un centre financier international;

d) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”;

(5) by inserting, after the definition of “société admissible”, the following definition:

“«société de personnes admissible», pour un exercice financier, désigne une société de personnes qui, dans cet exercice, exploite une entreprise au Québec et y a un établissement et qui, si elle était une société, serait une société admissible pour cet exercice;”.

61. Section 1029.8.34 of the said Act, amended by section 174 of chapter 63 of the statutes of 1995, and by section 273 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the definition of “aide gouvernementale” in the first paragraph;

— the portion of the definition of “dépense de main-d'oeuvre” in the first paragraph before paragraph *a*;

— subparagraphs ii and iii of paragraph *b* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— paragraph *c* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— the portion of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph before paragraph *a*;

— subparagraphs 1 to 3 of subparagraph i of paragraph *a* of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph;

— subparagraph ii of paragraph *a* of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph;

— subparagraphs i and ii of paragraph *b* of the definition of “dépense de main-d’oeuvre admissible” in the first paragraph;

— subparagraphs *b*, *c*, *e* and *f* of the second paragraph;

— the third, fourth and fifth paragraphs;

(2) by striking out the definition of “corporation admissible” in the first paragraph;

(3) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— subparagraph iv of paragraph *b* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— paragraph *c* of the definition of “dépense de main-d’oeuvre” in the first paragraph;

— subparagraph *c* of the second paragraph;

(4) by inserting, after the definition of “production cinématographique québécoise” in the first paragraph, the following definition:

“«société admissible», relativement à une année d’imposition, désigne une société qui, dans l’année, a un établissement au Québec et y exploite une entreprise de productions cinématographiques ou télévisuelles qui est une entreprise admissible, et qui n’est ni l’une ni l’autre des sociétés suivantes:

a) une société qui, à un moment quelconque de l'année ou des 24 mois qui précèdent celle-ci, est contrôlée, directement ou indirectement, de quelque manière que ce soit, par une ou plusieurs personnes ne résidant pas au Québec;

b) une société qui est titulaire d'une licence de radiodiffuseur délivrée par le Conseil de la radiodiffusion et des télécommunications canadiennes ou qui, à un moment quelconque de l'année ou des 24 mois qui précèdent celle-ci, a un lien de dépendance avec une société qui est titulaire d'une telle licence;

c) une société qui, conformément au livre VIII, est exonérée de l'impôt en vertu de la présente partie pour l'année ou le serait si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de l'article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant:

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;

d) une société dont la totalité ou la quasi-totalité du revenu brut pour l'année provient des opérations d'un centre financier international;

e) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”.

62. Section 1029.8.36.4 of the said Act, enacted by section 157 of chapter 1 of the statutes of 1995 and amended by section 178 of chapter 63 of the statutes of 1995, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the definition of “contrat de consultation externe” in the first paragraph before paragraph c;

— subparagraphs i to iii of paragraph c of the definition of “contrat de consultation externe” in the first paragraph;

— the definition of “designer donné”, of “membre désigné”, of “paiement contractuel” and of “salaire admissible” in the first paragraph;

- the second paragraph;
- subparagraphs *a* and *b* of the third paragraph;

(2) by replacing the word “société” by the words “société de personnes” wherever it appears in the following provisions:

- the portion of the definition of “contrat de consultation externe” in the first paragraph before paragraph *c*;
- subparagraph ii of paragraph *c* of the definition of “contrat de consultation externe” in the first paragraph;
- subparagraph 2 of subparagraph iii of paragraph *c* of the definition of “contrat de consultation externe” in the first paragraph;
- the definition of “paiement contractuel” in the first paragraph;
- the second paragraph;

(3) by striking out the definition of “corporation admissible” in the first paragraph;

(4) by replacing the definition of “société admissible” in the first paragraph by the following definition:

«société admissible», pour une année d'imposition, désigne une société qui, dans l'année, exploite une entreprise au Québec et y a un établissement, dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'exploitation d'une entreprise admissible, et qui n'est pas:

*a)* une société qui est exonérée d'impôt pour l'année en vertu du livre VIII, autre qu'un assureur visé au paragraphe *k* de l'article 998 qui n'est pas ainsi exonéré d'impôt sur la totalité de son revenu imposable pour l'année en raison de l'article 999.0.1;

*b)* une société qui serait exonérée d'impôt pour l'année en vertu de l'article 985 si ce n'était de l'article 192 ou de l'exception prévue au deuxième alinéa de cet article 985 et si ce dernier article se lisait en y insérant, après le deuxième alinéa, le suivant:

«La filiale entièrement contrôlée d'une société qui est elle-même une telle filiale d'une autre société est réputée, pour l'application du présent article, une filiale entièrement contrôlée de cette autre société.»;



c) une société dont la totalité ou la quasi-totalité du revenu brut, pour l'année, provient de l'opération d'un centre financier international;

d) une société régie, dans l'année, par une loi constituant un fonds de travailleurs;”;

(5) by adding, after the definition of “société admissible” in the first paragraph, the following definition:

“«société de personnes admissible», pour un exercice financier, désigne une société de personnes qui, si elle était une société, serait une société admissible pour cet exercice.”

63. Section 1049.6 of the said Act is amended, in the French text,

(1) by replacing the words “la société” and “une corporation” in paragraph *a* respectively by the words “la société de placements dans l'entreprise québécoise” and “une société”;

(2) by replacing the word “corporations” in paragraph *e* by the word “sociétés”.

64. Sections 1049.9 and 1049.10.1 of the said Act are replaced, in the French text, by the following sections:

“1049.9 Une corporation admissible, au sens de la Loi sur les sociétés de placements dans l'entreprise québécoise (chapitre S-29.1), autre qu'une société visée à l'article 1049.9.1, qui n'oeuvre plus principalement dans un des secteurs d'activités prévus aux règlements édictés en vertu du paragraphe 4° de l'article 16 de cette loi au cours des 24 mois qui suivent la date d'un placement admissible, sans l'acquiescement de la Société de développement industriel du Québec, encourt une pénalité égale à 30 % du montant total de ce placement.

“1049.10.1 Une corporation admissible, au sens de la Loi sur les sociétés de placements dans l'entreprise québécoise (chapitre S-29.1), qui effectue une sortie de fonds importante pour acquérir des actifs d'une société dont un actionnaire est également actionnaire d'une société de placements dans l'entreprise québécoise ou une personne liée à cet actionnaire, au cours des 24 mois qui précèdent la date d'un placement admissible dans la corporation admissible effectué par cette société de placements dans l'entreprise québécoise ou au cours des 24 mois qui suivent la date d'un tel placement, sans

l'acquiescement de la Société de développement industriel du Québec, encourt une pénalité égale à 30 % du montant de cette sortie de fonds sans excéder 30 % du montant de ce placement.”

65. Section 1108 of the said Act, amended by section 234 of chapter 49 of the statutes of 1995 and by section 263 of chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by striking out the definition of “corporation de placements hypothécaires” ;

(2) by adding, after the definition of “gains en capital imposés”, the following definition:

“«société de placements hypothécaires» a le sens que lui donnent les règlements.”

66. Section 1130 of the said Act, amended by section 192 of chapter 1 of the statutes of 1995, by section 237 of chapter 63 of the statutes of 1995, and by section 271 of chapter 39 of the statutes of 1996, is again amended

(1) by striking out the definition of “corporation” ;

(2) by striking out, in the French text, the definition of each of the following:

— “corporation agricole” ;

— “corporation de fiducie” ;

— “corporation de prêts” ;

— “corporation faisant le commerce de valeurs mobilières” ;

(3) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

— the definition of “états financiers” ;

— paragraph *b* of the definition of “passif à long terme” ;

— the definition of “surplus” ;

(4) by replacing, in the French text, the word “société” in the definition of “états financiers” by the words “société de personnes” ;

(5) by inserting, in the French text, after the definition of “revenu brut”, the following definitions:

“«société agricole»: une société dont les activités consistent principalement à exploiter une entreprise d’agriculture;

“«société de fiducie»: une société autorisée par la législation du Canada ou d’une province à offrir les services de fiduciaire;

“«société de prêts»: une société, autre qu’une société de fiducie, autorisée par la législation du Canada ou d’une province à accepter du public des dépôts, ainsi qu’une société prescrite;

“«société faisant le commerce de valeurs mobilières»: une société qui est un courtier en valeurs mobilières inscrit au sens de l’article 1;”.

67. Section 1159.1 of the said Act, amended by section 253 of chapter 63 of the statutes of 1995, is again amended

(1) by striking out the definition of “corporation”;

(2) by striking out, in the French text, the definition of each of the following:

— “corporation d’assurance”;

— “corporation de fiducie”;

— “corporation de prêts”;

— “corporation faisant le commerce de valeurs mobilières”;

(3) by replacing, in the French text of paragraph *a* of the definition of “institution financière”, the word “corporation” by the word “société”;

(4) by adding, in the French text after the definition of “services financiers”, the following definitions:

“«société d’assurance» signifie une société d’assurance, au sens de l’article 1166, qui est assujettie au paiement d’une taxe en vertu de la partie VI;

“«société de fiducie» signifie une société de fiducie, au sens de l’article 1130, qui est assujettie au paiement d’une taxe en vertu de la partie IV;

“«société de prêts» signifie une société de prêts, au sens de l'article 1130, qui est assujettie au paiement d'une taxe en vertu de la partie IV;

“«société faisant le commerce de valeurs mobilières» signifie une société faisant le commerce de valeurs mobilières, au sens de l'article 1130, qui est assujettie au paiement d'une taxe en vertu de la partie IV.”

68. Section 1166 of the said Act, amended by section 196 of chapter 1 of the statutes of 1995, is again amended in the first paragraph

(1) by striking out the definition of “corporation”;

(2) by striking out, in the French text, the definition of “corporation d'assurance”;

(3) by replacing the definition of “carrying on business in Québec” by the following definition:

“ “carrying on business in Québec” means owning any property in Québec, having an establishment in Québec within the meaning of section 1 or exercising any of the corporate rights, powers or objects of a corporation in Québec;”;

(4) by adding, in the French text, after the definition of “régime d'avantages sociaux non assurés”, the following definition:

“«société d'assurance» signifie toute société d'assurance, au sens de l'article 1, et comprend toute association ou tout groupe de personnes qui exerce un tel commerce et toute personne, fiducie, association ou tout groupe de personnes qui administre un régime d'avantages sociaux non assurés ou verse un montant dans un fonds d'un régime d'avantages sociaux non assurés.”

69. Section 1167 of the said Act, amended by section 197 of chapter 1 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

— the portion of the first paragraph before subparagraph *a*;

— the portion of the second paragraph before subparagraph *a*;

— subparagraph *c* of the second paragraph;

— the fifth paragraph;

(2) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in subparagraphs *a* to *c* of the second paragraph;

(3) by replacing the word “considered” in the third paragraph by the word “deemed”.

70. Section 1176 of the said Act is amended by striking out paragraph *c*.

71. The said Act, amended by chapters 21 and 40 of the statutes of 1994, by chapters 1, 18, 36, 49 and 63 of the statutes of 1995 and by chapters 31 and 39 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the words “club, une société ou une association” by the words “club ou une association” wherever they appear in the following provisions:

— subsection 3 of section 986;

— section 996;

(2) by replacing, in the French text, the word “corporation” or “CORPORATION” by the word “société” or “SOCIÉTÉ”, as the case may be, wherever it appears in the following provisions, except in the expression “corporation-mère”:

— paragraph *b* of section 1.2;

— section 1.3;

— section 5.2;

— section 6.1;

— section 6.2;

— the first paragraph of section 7;

— the portion of section 11 before paragraph *a*;

— the portion of paragraph *b* of section 11 before subparagraph ii;

- paragraph *c* of section 11;
- section 11.1;
- section 11.1.1;
- section 11.3;
- the second paragraph of section 12;
- section 14;
- section 16;
- section 16.1;
- the portion of paragraph *b* of subsection 1 of section 19 before subparagraph iii;
- subsections 2 and 3 of section 19;
- paragraph *a* of section 20;
- subparagraphs i and ii of paragraph *b* of section 20;
- the heading of Chapter V of Title II of Book I of Part I;
- section 21.1;
- section 21.2;
- section 21.3;
- the first paragraph of section 21.4;
- subparagraphs *a* and *b* of the second paragraph of section 21.4;
- section 21.4.2;
- section 21.4.3;
- the portion of section 21.5 before paragraph *c*;
- paragraphs *a* to *d* of section 21.5.1;

- paragraph *b* of section 21.5.2;
- subparagraph *i* of paragraph *b* of section 21.5.3;
- subparagraphs *a* and *b* of the first paragraph of section 21.5.5;
- paragraphs *b* and *d* of section 21.6;
- section 21.6.1;
- section 21.7.1;
- subparagraphs *a* and *b* of the second paragraph of section 21.9.2;
- section 21.9.3;
- section 21.9.4;
- section 21.9.4.1;
- section 21.10;
- section 21.10.1;
- the portion of section 21.11.11 before paragraph *b*;
- subparagraphs 1 and 2 of subparagraph *i* of paragraph *b* of section 21.11.11;
- paragraph *a* of section 21.11.12;
- the portion of paragraph *b* of section 21.11.12 before subparagraph *i*;
- paragraphs *c* to *e* of section 21.11.12;
- the portion of paragraph *f* of section 21.11.12 before subparagraph *i*;
- the portion of paragraph *a* of section 21.11.13 before subparagraph *i*;
- subparagraph *ii* of paragraph *a* of section 21.11.13;

- the portion of subparagraph *b* of the first paragraph of section 21.11.14 before subparagraph iii;
- subparagraph 1 of subparagraph iii of subparagraph *b* of the first paragraph of section 21.11.14;
- the portion of subparagraph iv of subparagraph *b* of the first paragraph of section 21.11.14 before subparagraph 1;
- paragraphs *a* to *c* of section 21.11.16;
- the portion of paragraph *d* of section 21.11.16 before subparagraph i;
- subparagraph ii of paragraph *d* of section 21.11.16;
- paragraph *e* of section 21.11.16;
- paragraphs *a* to *d* of section 21.11.20;
- the portion of section 21.12 before paragraph *a*;
- paragraph *c* of section 21.12;
- paragraphs *c* and *d* of section 21.15;
- section 21.17;
- section 21.18;
- the portion of section 21.20 before paragraph *a*;
- paragraphs *c* to *e* of section 21.20;
- the portion of section 21.20.1 before paragraph *a*;
- paragraph *e* of section 21.20.1;
- paragraph *a* of section 21.20.2;
- subparagraphs i and ii of paragraph *b* of section 21.20.2;
- paragraphs *c* and *d* of section 21.20.2;
- the portion of paragraph *e* of section 21.20.2 before subparagraph i;



- the portion of paragraph *f* of section 21.20.2 before subparagraph *i*;
- paragraph *g* of section 21.20.2;
- section 21.20.3;
- section 21.20.4;
- paragraph *b* of section 21.20.6;
- section 21.22;
- section 21.23;
- the first paragraph of section 21.24;
- subparagraphs *a* and *b* of the second paragraph of section 21.24;
- section 21.25;
- paragraph *c* of the definition of “arrangement de prêt de valeurs mobilières” in section 21.28;
- paragraphs *a* to *c* of the definition of “titre admissible” in section 21.28;
- the portion of the first paragraph of section 21.32 before subparagraph *a*;
- subparagraph *b* of the second paragraph of section 21.32;
- the portion of section 21.33.1 before paragraph *a*;
- subparagraph *d* of the second paragraph of section 21.39;
- the first paragraph of section 22;
- section 26.1;
- section 27;
- paragraph *b* of section 47.16;
- section 48;

- section 49;
- the portion of the first paragraph of section 49.4 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 49.4;
- subparagraphs *a* to *d* of the second paragraph of section 49.4;
- the portion of the first paragraph of section 49.5 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 49.5;
- subparagraphs *a* to *d* of the second paragraph of section 49.5;
- the first paragraph of section 51;
- section 55;
- the first paragraph of section 58;
- the portion of section 77.1 before paragraph *a*;
- section 83.1;
- paragraphs *k* and *l* of section 87;
- section 87.2;
- section 90;
- the first paragraph of section 92;
- section 93.4;
- the portion of section 93.5 before paragraph *a*;
- paragraph *b* of section 93.5;
- subparagraph *f* of the first paragraph of section 93.7;
- paragraph *a* of section 93.10;
- paragraph *b* of section 93.11;

- section 97.4;
- paragraph *d.2* of section 99;
- subparagraph ii of subparagraph *c* of the second paragraph of section 104.1;
- subparagraph ii of subparagraph *d* of the second paragraph of section 104.1;
- subparagraph ii of subparagraph *b* of the second paragraph of section 104.1.1;
- subparagraph ii of subparagraph *c* of the second paragraph of section 104.1.1;
- the portion of paragraph *a* of section 105 before subparagraph i;
- paragraph *e* of subsection 2 of section 106;
- paragraphs *a* to *c* of section 107.1;
- section 111;
- subparagraphs *a* and *c* of the first paragraph of section 112;
- subparagraph *a* of the second paragraph of section 112;
- section 112.1;
- subparagraph *a* of the first paragraph of section 112.2;
- subparagraph *a* of the first paragraph of section 112.2.1;
- section 112.3;
- section 113;
- the portion of subparagraph *b* of the second paragraph of section 114 before subparagraph i;
- subparagraph ii of subparagraph *b* of the second paragraph of section 114;
- subparagraph *c* of the second paragraph of section 114;

- subparagraphs *a* and *c* of the first paragraph of section 116;
- section 117;
- section 118;
- section 119;
- section 119.3;
- section 119.4;
- section 119.5;
- section 119.8;
- section 119.9;
- paragraphs *a* and *b* of section 119.11;
- subparagraph iii of paragraph *a* of the definition of “émetteur admissible” in section 119.15;
- section 119.16;
- subparagraph ii of subparagraph *a* of the second paragraph of section 119.22;
- subparagraph ii of subparagraph *b* of the second paragraph of section 119.22;
- section 125.4;
- section 126;
- section 127;
- section 135.4;
- section 135.5;
- paragraph *b* of section 135.6;
- subparagraphs *a* and *b* of the first paragraph of section 135.8;
- paragraph *a* of section 146.1;

- the first paragraph of section 147;
- the portion of section 148 before paragraph *a*;
- the first paragraph of section 150.1;
- paragraph *b* of section 156.1;
- the first paragraph of section 156.3;
- subparagraphs *a* to *c* of the second paragraph of section 156.3;
- paragraphs *a* and *b* of section 157.2;
- paragraph *c* of section 158;
- subparagraph *b* of the second paragraph of section 164;
- subparagraph ii of paragraph *c* of section 165;
- section 165.2;
- section 165.3;
- section 165.4;
- paragraphs *a* and *b* of section 165.5;
- section 166;
- section 169;
- paragraph *a* of section 170;
- section 171;
- subparagraphs *a* and *b* of the first paragraph of section 172;
- subparagraphs i and ii of subparagraph *c* of the first paragraph of section 172;
- the second paragraph of section 172;
- section 173;
- the portion of section 173.1 before paragraph *a*;

- the first paragraph of section 174;
- subparagraphs *a* and *b* of the second paragraph of section 174;
- subsection 2 of section 175.1;
- subparagraph *b* of the second paragraph of section 175.1.1;
- the portion of section 175.1.2 before paragraph *a*;
- section 175.1.8;
- the second paragraph of section 176.2;
- paragraph *c* of section 176.5;
- the portion of section 189 before paragraph *a*;
- paragraphs *b* to *d* of section 189;
- the portion of section 218 before paragraph *a*;
- paragraph *d* of section 218;
- the portion of section 220 after subparagraph *a* of the first paragraph;
- the portion of subsection 1 of section 222 before paragraph *a*;
- paragraphs *c* to *e* of subsection 1 of section 222;
- section 222.1;
- paragraph *d* of section 225;
- the portion of the first paragraph of section 225.1 before subparagraph *a*;
- subparagraphs *i* to *iii* of subparagraph *a* of the first paragraph of section 225.1;
- subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph of section 225.1;
- subparagraphs *a* and *b* of the second paragraph of section 225.1;

- section 225.2;
- subparagraphs i and ii of subparagraph *c* of the first paragraph of section 230.0.0.2;
- section 230.0.1;
- the portion of section 230.0.2 before paragraph *a*;
- section 230.0.3;
- paragraphs *a* to *d* of section 230.1;
- section 230.3;
- the portion of section 230.4 before paragraph *a*;
- paragraph *b* of section 230.4;
- section 230.5;
- section 230.6;
- section 230.7;
- section 230.8;
- the portion of section 230.9 before paragraph *a*;
- subparagraphs i and ii of paragraph *b* of section 230.9;
- section 230.10;
- section 230.11;
- section 232.1.1;
- section 232.1.2;
- paragraphs *b* and *c* of section 234.1;
- section 235;
- section 236.2;
- section 236.3;

- paragraph *a* of section 237;
- section 239;
- the portion of section 241.0.1 before paragraph *a*;
- the portion of section 247.2 before paragraph *a*;
- paragraphs *b* and *c* of subsection 2 of section 248;
- section 250.2;
- paragraph *f* of section 250.3;
- section 250.4;
- paragraphs *c*, *e*, *h* and *i* of the definition of “entité intermédiaire” in the first paragraph of section 251.1;
- paragraphs *b* and *c.1* of section 255;
- the heading immediately before paragraph *d* of section 255;
- paragraph *d* of section 255;
- the portion of paragraph *e* of section 255 before subparagraph *i*;
- subparagraph *ii* of paragraph *e* of section 255;
- paragraphs *e.1* to *f.1* of section 255;
- subparagraph *ii* of paragraph *i* of section 255;
- paragraph *k* of section 255;
- section 256;
- paragraphs *e*, *f.1* and *f.3* of section 257;
- the heading immediately before paragraph *g* of section 257;
- the portion of paragraph *g* of section 257 before subparagraph *ii*;
- subparagraph *iii* of paragraph *g* of section 257;
- paragraphs *h* and *i* of section 257;



- the portion of paragraph *j* of section 257 before subparagraph *i*;
- subparagraph *ii* of paragraph *j* of section 257;
- section 259.3;
- the portion of section 261.2 before paragraph *a*;
- section 264;
- section 264.2;
- the portion of the first paragraph of section 274 before subparagraph *a*;
- the portion of the first paragraph of section 274.0.1 before subparagraph *a*;
- subparagraph *c* of the second paragraph of section 274.0.1;
- paragraph *e* of section 280;
- section 292;
- subparagraph *b* of the second paragraph of section 294;
- section 295;
- subparagraphs *a* and *b* of the second paragraph of section 299;
- the portion of subparagraph *c* of the second paragraph of section 299 before subparagraph *ii*;
- subparagraph *iii* of subparagraph *c* of the second paragraph of section 299;
- section 299.1;
- the portion of the first paragraph of section 301 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 301;
- the portion of section 301.1 before paragraph *a*;
- section 304;

- the portion of section 305 before paragraph *a*;
- section 306.1;
- section 306.2;
- the portion of the definition of “acquisition autorisée” in the first paragraph of section 308.0.1 before paragraph *a*;
- paragraph *b* of the definition of “acquisition autorisée” in the first paragraph of section 308.0.1;
- the definition of “attribution” and of “catégorie exclue” in the first paragraph of section 308.0.1;
- the portion of the definition of “échange autorisé” in the first paragraph of section 308.0.1 before subparagraph ii of paragraph *b*;
- the portion of the definition of “rachat autorisé” in the first paragraph of section 308.0.1 before subparagraph i of paragraph *c*;
- subparagraph ii of paragraph *c* of the definition of “rachat autorisé” in the first paragraph of section 308.0.1;
- subparagraphs *b* and *c* of the second paragraph of section 308.0.1;
- section 308.1;
- section 308.2;
- section 308.3;
- the portion of paragraph *a* of section 308.3.1 before subparagraph iii;
- subparagraphs iv to vi of paragraph *a* of section 308.3.1;
- subparagraphs 1 to 3 of subparagraph i of paragraph *b* of section 308.3.1;
- subparagraph ii of paragraph *b* of section 308.3.1;
- the portion of subparagraph iii of paragraph *b* of section 308.3.1 before subparagraph 3;

- the portion of paragraph *c* of section 308.3.1 before subparagraph 1 of subparagraph *i*;
- the portion of subparagraph *ii* of paragraph *c* of section 308.3.1 before subparagraph 3;
- the portion of paragraph *d* of section 308.3.1 before subparagraph 1 of subparagraph *i*;
- the portion of subparagraph *ii* of paragraph *d* of section 308.3.1 before subparagraph 2;
- paragraphs *a* to *c* and *e* to *g* of section 308.3.2;
- section 308.5;
- subparagraph *a* of the first paragraph of section 308.6;
- the portion of subparagraph *b* of the first paragraph of section 308.6 before subparagraph *i*;
- subparagraph *iii* of subparagraph *b* of the first paragraph of section 308.6;
- subparagraph *c* of the first paragraph of section 308.6;
- the portion of subparagraph *d* of the first paragraph of section 308.6 before subparagraph *i*;
- the portion of subparagraph *e* of the first paragraph of section 308.6 before subparagraph *i*;
- subparagraph *iii* of subparagraph *e* of the first paragraph of section 308.6;
- the portion of subparagraph *f* of the first paragraph of section 308.6 before subparagraph *ii*;
- the second and third paragraphs of section 308.6;
- the portion of section 318 before paragraph *a*;
- the portion of subsection 1 of section 322 before paragraph *a*;
- paragraphs *a* to *e* of section 332.1;

- section 332.4;
- the portion of the first paragraph of section 346.2 before subparagraph *b*;
- subparagraph *a* of the second paragraph of section 346.2;
- subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 346.2;
- the portion of subparagraph *iii* of subparagraph *b* of the second paragraph of section 346.2 before subparagraph 1;
- subparagraph 4 of subparagraph *iii* of subparagraph *b* of the second paragraph of section 346.2;
- subparagraphs *c* to *e* of the second paragraph of section 346.2;
- the third paragraph of section 346.2;
- section 346.3;
- the portion of the first paragraph of section 346.4 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 346.4;
- the portion of the first paragraph of section 359.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 359.1;
- the third paragraph of section 359.1;
- section 359.1.1;
- section 359.2;
- section 359.2.1;
- section 359.2.2;
- the portion of section 359.3 before paragraph *a*;
- paragraph *b* of section 359.3;

- section 359.4;
- the portion of section 359.5 before paragraph *a*;
- paragraph *b* of section 359.5;
- section 359.6;
- the portion of section 359.7 before paragraph *a*;
- paragraph *b* of section 359.7;
- the portion of section 359.8 before paragraph *a*;
- paragraphs *b* to *d* of section 359.8;
- the portion of section 359.9 before paragraph *c*;
- paragraph *d* of section 359.9;
- the portion of section 359.9.1 before paragraph *c*;
- subparagraphs *i* and *ii* of paragraph *c* of section 359.9.1;
- the portion of the first paragraph of section 359.10 before subparagraph *a*;
- the second paragraph of section 359.10;
- the portion of section 359.11.1 before paragraph *a*;
- section 359.12;
- section 359.12.0.1;
- the portion of the first paragraph of section 359.12.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 359.12.1;
- section 359.12.1.1;
- section 359.13;
- the portion of section 359.14 before paragraph *b.1*;

- paragraph *c* of section 359.14;
- the portion of the first paragraph of section 359.15 before subparagraph *a*;
- the second and third paragraphs of section 359.15;
- section 359.17;
- the portion of section 359.19 before paragraph *a*;
- paragraph *b* of section 359.19;
- section 362;
- the portion of the first paragraph of section 363 before subparagraph *a*;
- subparagraph *d* of the first paragraph of section 363;
- the second paragraph of section 363;
- paragraph *e* of section 364;
- section 367;
- section 368;
- section 375;
- section 381;
- section 382;
- section 383;
- the portion of section 384 before paragraph *a*;
- section 384.3;
- section 384.4;
- the portion of section 384.5 before paragraph *a*;
- paragraph *b* of section 384.5;

- section 392.2;
- section 392.3;
- paragraph *e* of section 395;
- paragraphs *b* and *d* of section 399.2;
- paragraph *f* of section 399.6;
- the portion of section 400 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 400;
- the first paragraph of section 406;
- section 407;
- paragraph *e* of section 408;
- the portion of subparagraph i of paragraph *g* of section 412 before subparagraph 1;
- subparagraph 2 of subparagraph ii of paragraph *g* of section 412;
- the portion of the first paragraph of section 413 before subparagraph *a*;
- subparagraph i of subparagraph *a* of the first paragraph of section 413;
- subparagraph ii of subparagraph *b* of the first paragraph of section 413;
- the first paragraph of section 414;
- subparagraph iii of subparagraph *b* of the second paragraph of section 414;
- the first paragraph of section 417;
- section 418;
- paragraph *c* of section 418.2;

- the portion of the first paragraph of section 418.13 before subparagraph *b*;
- section 418.14;
- the portion of subparagraph *a* of the first paragraph of section 418.15 before subparagraph *i*;
- the portion of subparagraph *b* of the first paragraph of section 418.15 before subparagraph *iii*;
- subparagraph *i* of subparagraph *c* of the first paragraph of section 418.15;
- the first paragraph of section 418.16;
- subparagraph *a* of the second paragraph of section 418.16;
- the portion of subparagraph *a* of the third paragraph of section 418.16 before subparagraph *ii*;
- the first paragraph of section 418.17;
- subparagraph *a* of the second paragraph of section 418.17;
- the portion of subparagraph *i* of subparagraph *a* of the third paragraph of section 418.17 before subparagraph 2;
- subparagraphs 1 and 2 of subparagraph *ii* of subparagraph *a* of the third paragraph of section 418.17;
- subparagraph *ii* of subparagraph *b* of the third paragraph of section 418.17;
- the first paragraph of section 418.18;
- the portion of subparagraph *a* of the second paragraph of section 418.18 before subparagraph *ii*;
- the portion of subparagraph *a* of the third paragraph of section 418.18 before subparagraph *ii*;
- the first paragraph of section 418.19;
- subparagraphs *i* and *ii* of subparagraph *a* of the second paragraph of section 418.19;



- subparagraphs i and ii of subparagraph *b* of the second paragraph of section 418.19;
- the portion of subparagraph i of subparagraph *a* of the third paragraph of section 418.19 before subparagraph 1;
- subparagraph ii of subparagraph *a* of the third paragraph of section 418.19;
- the portion of subparagraph *a* of the first paragraph of section 418.20 before subparagraph i;
- subparagraph *b* of the first paragraph of section 418.20;
- the portion of subparagraph *c* of the first paragraph of section 418.20 before subparagraph i;
- subparagraph iii of subparagraph *c* of the first paragraph of section 418.20;
- the first paragraph of section 418.21;
- subparagraphs *a* and *b* of the second paragraph of section 418.21;
- the portion of subparagraph i of subparagraph *a* of the third paragraph of section 418.21 before subparagraph 1;
- subparagraph ii of subparagraph *a* of the third paragraph of section 418.21;
- paragraph *b* of section 418.22;
- the portion of section 418.23 before paragraph *a*;
- paragraphs *d* and *e* of section 418.23;
- the portion of section 418.24 before paragraph *a*;
- paragraphs *d* and *e* of section 418.24;
- the portion of section 418.25 before paragraph *a*;
- the portion of paragraph *b* of section 418.25 before subparagraph i;

- the portion of section 418.25 after subparagraph i of paragraph *b*;
- the portion of section 418.26 before paragraph *b*;
- paragraph *c* of section 418.26;
- the portion of paragraph *e* of section 418.26 before subparagraph ii;
- the portion of paragraph *f* of section 418.26 before subparagraph i;
- paragraph *g* of section 418.26;
- the portion of paragraph *h* of section 418.26 before subparagraph i;
- section 418.30;
- the portion of section 418.31 before paragraph *b*;
- paragraph *e* of section 418.31;
- section 418.32;
- the portion of section 418.33 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 418.33;
- paragraph *b* of section 418.33;
- section 418.34;
- the portion of section 419 before paragraph *a*;
- section 419.0.1;
- section 419.1;
- paragraphs *a* to *c* of section 419.2;
- paragraphs *a* and *b* of section 419.3;
- section 419.4;
- section 419.5;

- section 419.7;
- section 419.8;
- subsections 1, 2 and 4 of section 424;
- the portion of the first paragraph of section 444 before subparagraph *a*;
- subparagraph ii of subparagraph *a* of the first paragraph of section 444;
- the portion of the first paragraph of section 450 before subparagraph *a*;
- subparagraph ii of subparagraph *b* of the first paragraph of section 450;
- section 450.2;
- subparagraph ii of subparagraph *b* of the first paragraph of section 450.5;
- section 450.9;
- the portion of subparagraph *a* of the first paragraph of section 451 before subparagraph i;
- subparagraph 1 of subparagraph i of subparagraph *a* of the first paragraph of section 451;
- subparagraph 3 of subparagraph i of subparagraph *f* of the first paragraph of section 451;
- section 459;
- paragraph *b* of section 460;
- paragraph *b* of section 462.0.1;
- subparagraphs ii and iii of paragraph *a* of section 462.11;
- subparagraphs i and ii of paragraph *b* of section 462.11;
- the portion of section 462.12 before paragraph *a*;

- paragraphs *b* and *c* of section 462.12;
- the portion of section 462.12.1 before paragraph *b*;
- paragraph *b* of section 462.14;
- paragraph *b* of section 462.18;
- subsection 2 of section 481;
- the definition of “action privilégiée de renflouement” and of “cessionnaire admissible” in section 485;
- the portion of the definition of “compte de corporation remplaçante” in section 485 before paragraph *a*;
- the definition of “débiteur” in section 485;
- paragraph *a* of the definition of “personne désignée” in section 485;
- the portion of paragraph *b* of the definition of “personne désignée” in section 485 before subparagraph *i*;
- the portion of the definition of “perte non constatée” in section 485 before paragraph *a*;
- paragraph *a* of the definition of “société canadienne admissible” in section 485;
- the definition of “titre exclu” in section 485;
- the portion of section 485.1 before paragraph *a*;
- the portion of section 485.2 before paragraph *a*;
- subparagraphs *g* and *h* of the first paragraph of section 485.3;
- subparagraph *i* of subparagraph *k* of the first paragraph of section 485.3;
- paragraph *a* of section 485.8;
- paragraph *a* of section 485.9;

- section 485.10;
- the portion of subparagraph iv of paragraph c of section 485.15 before subparagraph 2;
- section 485.17;
- subparagraph c of the first paragraph of section 485.19;
- the second paragraph of section 485.19;
- section 485.20;
- the portion of section 485.21 before paragraph b;
- the portion of section 485.22 before paragraph b;
- subparagraph i of paragraph a of section 485.23;
- subparagraph ii of paragraph a of section 485.24;
- subparagraph iii of subparagraph c of the second paragraph of section 485.27;
- the portion of section 485.30 before paragraph a;
- the portion of section 485.31 before paragraph a;
- the portion of section 485.32 before paragraph a;
- section 485.33;
- paragraph a of section 485.36;
- the portion of the first paragraph of section 485.37 before subparagraph b;
- the second paragraph of section 485.37;
- subparagraphs a and b of the third paragraph of section 485.37;
- section 485.41;
- the portion of paragraph d of section 485.42 before subparagraph i;

- subparagraphs i to iv of paragraph *b* of section 485.45;
- section 485.47;
- paragraph *a* of section 485.49;
- subparagraph *a* of the first paragraph of section 485.51;
- section 487.1;
- subparagraph *b* of the first paragraph of section 487.2;
- section 487.3;
- section 487.5.3;
- paragraph *b* of section 487.5.4;
- paragraph *d* of section 489;
- section 490;
- section 493;
- paragraphs *a* and *b* of subsection 1 of section 497;
- section 499;
- section 500;
- paragraph *a* of section 501;
- the portion of section 501.1 before paragraph *c*;
- section 501.2;
- section 501.3;
- the portion of section 502 before paragraph *a*;
- paragraph *b* of section 502;
- the portion of section 502.0.1 before paragraph *b*;
- the portion of section 502.0.2 before paragraph *b*;

- paragraphs *c* and *d* of section 502.0.2;
- section 502.0.3;
- section 502.0.4;
- section 503.0.1;
- the first paragraph of section 503.1;
- section 503.2;
- the heading of Division I of Chapter III of Title IX of Book III of Part I;
- subsection 1 of section 504;
- paragraphs *c* and *d* of subsection 2 of section 504;
- the portion of paragraph *f* of subsection 2 of section 504 before subparagraph *i*;
- subparagraphs *ii* and *iii* of paragraph *f* of subsection 2 of section 504;
- section 504.1;
- section 504.2;
- section 505;
- section 506;
- section 506.1;
- section 507;
- section 508.1;
- the portion of section 509 before paragraph *a*;
- section 510;
- section 510.0.1;
- section 510.1;

- the heading of Division II of Chapter III of Title IX of Book III of Part I;
- section 511;
- section 517.1;
- paragraph *b* of section 517.4;
- subparagraph ii of paragraph *a* of section 517.4.2;
- section 517.4.3;
- section 517.5;
- paragraphs *a* to *c* of section 517.5.0.1;
- subparagraphs *b* and *c* of the first paragraph of section 517.5.1;
- the heading of Chapter IV of Title IX of Book III of Part I;
- section 518;
- section 518.2;
- the portion of section 522 before paragraph *c*;
- the first paragraph of section 523;
- the first paragraph of section 524.0.1;
- the portion of the first paragraph of section 524.1 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 524.1;
- subparagraph *d* of the second paragraph of section 524.1;
- section 525.1;
- section 526;
- the portion of section 526.1 before paragraph *a*;
- paragraph *b* of section 526.1;



- subparagraph i of paragraph *a* of section 527.2;
- section 528;
- section 529;
- section 530;
- paragraph *a* of section 532;
- the portion of paragraph *b* of section 532 before subparagraph i;
- subparagraph ii of paragraph *b* of section 532;
- paragraph *c* of section 532;
- section 534;
- the portion of paragraph *b* of section 535 before subparagraph 1 of subparagraph i;
- subparagraph 2 of subparagraph i of paragraph *b* of section 535;
- the first paragraph of section 536;
- subparagraphs *a* to *c* of the second paragraph of section 536;
- the portion of section 539 before paragraph *a*;
- the portion of section 540 before paragraph *a*;
- section 541;
- paragraphs *a* and *b* of section 542;
- paragraph *c* of section 543.1;
- the portion of section 544 before paragraph *a* of subsection 5;
- paragraph *b* of subsection 5 of section 544;
- subsections 1 to 4 of section 545;
- paragraphs *a* and *b* of subsection 5 of section 545;
- section 546;

- section 546.1;
- section 547.1;
- section 547.2;
- section 547.3;
- section 548;
- section 549;
- section 550;
- paragraphs *a* to *d* of section 550.1;
- section 550.2;
- the portion of section 550.3 before paragraph *a*;
- paragraph *c* of section 550.3;
- section 550.4;
- the portion of section 550.5 before paragraph *a*;
- paragraph *d* of section 550.5;
- section 550.6;
- the first and second paragraphs of section 550.7;
- the heading of Division II of Chapter VI of Title IX of Book III of Part I;
- section 551;
- section 553;
- the portion of section 553.1 before paragraph *b*;
- paragraph *c* of section 553.1;
- the first paragraph of section 555;
- section 555.0.1;

- section 555.1;
- section 555.2;
- section 555.2.1;
- section 555.2.2;
- section 555.2.3;
- section 555.3;
- section 555.4;
- section 556;
- subparagraph *b* of the second paragraph of section 559;
- subparagraph 3 of subparagraph ii of subparagraph *d* of the third paragraph of section 559;
- section 560.1;
- subparagraphs i to iii of paragraph *b* of section 560.1.1;
- the second paragraph of section 560.2;
- subparagraphs *a* to *c* of the third paragraph of section 560.2;
- the portion of section 564.0.1 before paragraph *a*;
- section 564.2;
- section 564.4.3;
- the portion of section 564.5 before paragraph *b*;
- paragraph *c* of section 564.5;
- the portion of section 564.8 before paragraph *b*;
- paragraph *c* of section 564.8;
- section 565.1;

- the portion of the first paragraph of section 565.2 before subparagraph *b*;
- subparagraphs *a* to *c* of the second paragraph of section 565.2;
- subparagraph *i* of subparagraph *d* of the second paragraph of section 565.2;
- the heading of Chapter VIII of Title IX of Book III of Part I;
- section 566;
- section 566.1;
- section 567;
- the portion of section 568 before paragraph *b*;
- the portion of the first paragraph of section 571 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 571;
- the second paragraph of section 571;
- section 573;
- the first paragraph of section 574;
- section 576;
- section 577;
- section 577.1;
- section 578;
- section 584;
- section 584.1;
- section 585;
- section 588;

- section 589;
- section 589.1;
- section 591;
- paragraphs *a* and *b* of section 592;
- paragraph *a* of section 593;
- the portion of the first paragraph of section 594 before subparagraph *a*;
  - subparagraph *b* of the first paragraph of section 594;
- section 595;
- paragraphs *a* and *b* of section 596;
- paragraph *c* of section 597.1;
- paragraphs *a* and *c* of section 597.2;
- section 597.4;
- paragraphs *a* and *b* of section 598;
- subparagraphs *i* and *vii* of paragraph *b* of section 613.3;
- subparagraphs *i* to *iv* of subparagraph *a* of the second paragraph of section 614;
  - paragraph *b* of section 615;
- subsection 2 of section 626;
- section 638.0.1;
- section 638.1;
- subparagraph *v* of paragraph *b* of section 649;
- the definition of “bien exclu” in section 652.1;
- subparagraphs 1 and 2 of subparagraph *iii* of paragraph *c* of section 656.7;

- paragraph *d* of section 656.8;
- paragraph *c* of section 657;
- subsection 1 of section 666;
- section 667;
- subparagraph ii of paragraph *b* of section 668.1;
- paragraph *f* of section 668.2;
- the definition of “action admissible d’une corporation qui exploite une petite entreprise” in section 668.4;
- subsection 3 of section 686;
- the portion of section 710 before paragraph *a*;
- paragraphs *e* and *i* of section 710;
- section 711;
- section 712.0.1;
- section 712.0.2;
- section 713.1;
- section 714;
- the first paragraph of section 714.1;
- section 714.2;
- section 716;
- section 716.0.1;
- the portion of section 725.2 before paragraph *a*;
- paragraph *b* of section 725.2;
- section 725.2.1;

- the definitions of “bénéficiaire admissible” and “régime enregistré d’intéressement dans un contexte de qualité” in section 725.8;
- subparagraph *b* of the first paragraph of section 725.9;
- the second and third paragraphs of section 725.9;
- section 726.4.8.2;
- section 726.4.8.3;
- the portion of section 726.4.8.5 before subparagraph *a* of the second paragraph;
- subparagraph *c* of the second paragraph of section 726.4.8.5;
- the portion of section 726.4.8.6 before subparagraph *a* of the second paragraph;
- the portion of the first paragraph of section 726.4.8.7 before subparagraph *a*;
- subparagraphs 1 and 2 of subparagraph *i* of subparagraph *b* of the first paragraph of section 726.4.8.7;
- the portion of section 726.4.8.7 after subparagraph *i* of paragraph *b*;
- section 726.4.8.7.1;
- section 726.4.8.9;
- subparagraphs *a* and *b* of the first paragraph of section 726.4.8.12;
- section 726.4.8.13;
- the portion of section 726.4.8.16 before paragraph *b.1*;
- paragraph *c* of section 726.4.8.16;
- the portion of the first paragraph of section 726.4.8.17 before subparagraph *a*;
- the second and third paragraphs of section 726.4.8.17;

- paragraph *b* of section 726.4.12;
- subparagraphs *i* and *ii* of paragraph *d* of section 726.4.12;
- paragraph *b* of section 726.4.14;
- the portion of section 726.4.15 before paragraph *a*;
- paragraph *b* of section 726.4.15;
- paragraph *b* of section 726.4.17.4;
- subparagraphs *i* and *ii* of paragraph *d* of section 726.4.17.4;
- paragraph *b* of section 726.4.17.6;
- the portion of section 726.4.17.7 before paragraph *a*;
- paragraph *b* of section 726.4.17.7;
- subparagraphs *a* and *b* of the first paragraph of section 726.4.17.11;
- subparagraphs *i* and *ii* of subparagraph *b* of the second paragraph of section 726.4.17.11;
- the first paragraph of section 726.4.17.12;
- subparagraphs *i* and *ii* of subparagraph *a* of the second paragraph of section 726.4.17.12;
- the portion of section 726.4.17.12 after subparagraph *b* of the second paragraph;
- the first paragraph of section 726.4.17.13;
- section 726.4.17.14;
- section 726.4.17.15;
- the portion of section 726.4.17.16 before paragraph *b.1*;
- paragraph *c* of section 726.4.17.16;
- the portion of the first paragraph of section 726.4.17.17 before subparagraph *b*;



- the second and third paragraphs of section 726.4.17.17;
- subparagraph 4 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6;
- subparagraph ii of subparagraph *a* of the first paragraph of section 726.6;
- subparagraph iv of subparagraph *a.2* of the first paragraph of section 726.6;
- subparagraph 2 of subparagraph i of subparagraph *b* of the first paragraph of section 726.6;
- subparagraph ii of subparagraph *a* of the second paragraph of section 726.6;
- subparagraph *d* of the fourth paragraph of section 726.6;
- the portion of the first paragraph of section 726.6.2 before subparagraph i of subparagraph *a*;
- the portion of the first paragraph of section 726.6.2 after subparagraph i of subparagraph *a*;
- subparagraphs *a* and *b* of the second paragraph of section 726.6.2;
- the third and fourth paragraphs of section 726.6.2;
- the portion of section 726.7.1 before paragraph *a*;
- paragraph *d* of section 726.7.1;
- paragraph *b* of section 726.13;
- the portion of section 726.15 before paragraph *a*;
- paragraph *c* of section 726.15;
- paragraph *b* of section 726.19;
- subparagraph i of paragraph *c* of the definition of “bien relatif aux ressources” in section 726.20.1;
- the portion of section 728.0.2 before paragraph *b*;

- the portion of section 728.0.3 before paragraph *a*;
- subparagraph i of paragraph *b* of section 728.0.3;
- the portion of section 728.0.4 before paragraph *a*;
- subparagraph iii of paragraph *b* of section 730;
- paragraph *a* of section 733.0.1;
- section 735.1;
- section 736;
- the portion of section 736.0.1 before subparagraph *b* of the second paragraph;
- the portion of section 736.0.1.1 before subparagraph *b* of the second paragraph;
- section 736.0.2;
- the first paragraph of section 736.0.3.1;
- section 736.0.4;
- the portion of section 736.0.5 before paragraph *a*;
- the definition of “allocation admissible” in the first paragraph of section 737.13;
- paragraphs *a* and *d* to *f* of the definition of “centre financier international” in the first paragraph of section 737.13;
- section 737.13.1;
- the portion of the first paragraph of section 737.14 before subparagraph *a*;
- subparagraphs i and ii of subparagraph *a* of the first paragraph of section 737.14;
- the portion of section 737.14 after subparagraph *a* of the first paragraph;

- subparagraphs *b* to *e* of the second paragraph of section 737.15;
- the third paragraph of section 737.15;
- paragraphs *a* and *b* of section 737.16.1;
- section 737.17;
- subparagraphs *b* and *c* of the second paragraph of section 737.20;
- paragraph *d.1* of section 737.22;
- section 737.23;
- the definition of “employeur désigné” in section 737.24;
- section 738;
- paragraph *b* of section 739;
- section 740;
- the second paragraph of section 740.1;
- section 740.2;
- paragraph *b* of section 740.3;
- section 740.4.1;
- the portion of section 740.5 before paragraph *a*;
- subparagraph *i* of paragraph *b* of section 740.5;
- section 740.6;
- subparagraph *ii* of paragraph *a* of section 740.7;
- paragraphs *b* and *c* of section 740.7;
- section 740.8;
- section 740.10;

- the portion of the first paragraph of section 741 before subparagraph *a*;
- the second paragraph of section 741;
- section 742;
- subparagraphs *a* and *b* of the first paragraph of section 743;
- subparagraphs *a* and *b* of the first paragraph of section 744;
- subparagraphs *a* and *b* of the first paragraph of section 744.1;
- the portion of section 744.3 before subparagraph iii of paragraph *b*;
- the portion of paragraph *c* of section 744.3 before subparagraph ii;
- subparagraph *a* of the first paragraph of section 744.6;
- subparagraph 1 of subparagraph ii of subparagraph *b* of the third paragraph of section 744.6;
- subparagraph ii of subparagraph *c* of the third paragraph of section 744.6;
- the first paragraph of section 745;
- the portion of the first paragraph of section 746 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 746;
- the second paragraph of section 746;
- the portion of section 749 before paragraph *d*;
- paragraph *d* of the definition of “total des dons de bienfaisance” in section 752.0.10.1;
- the portion of the first paragraph of section 771.0.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 771.0.1;

- the portion of the first paragraph of section 771.0.1.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 771.0.1.1;
- the portion of the first paragraph of section 771.0.1.2 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 771.0.1.2;
- section 771.0.2;
- section 771.0.2.1;
- the first paragraph of section 771.0.2.2;
- subparagraphs *a* and *b* of the second paragraph of section 771.0.2.2;
- section 771.0.3;
- section 771.0.3.1;
- paragraph *b* of section 771.0.5;
- paragraph *a* of section 771.0.6;
- paragraphs *a* and *b* of section 771.1;
- section 771.1.1;
- section 771.1.2;
- the portion of section 771.1.5.3 before paragraph *c*;
- section 771.1.6;
- section 771.1.7;
- section 771.1.8;
- the portion of section 771.1.10 before paragraph *b*;
- subparagraphs *i* and *ii* of paragraph *b* of section 771.1.10;
- section 771.1.11;

- section 771.2.1;
- section 771.2.1.1;
- section 771.2.2;
- section 771.3;
- paragraphs *a* and *b* of section 771.4;
- the portion of section 771.5 before paragraph *a*;
- paragraphs *b* to *d* of section 771.5;
- section 771.5.1;
- section 771.5.2;
- section 771.7;
- the portion of section 771.8 before paragraph *a*;
- the portion of paragraph *c* of section 771.8 before subparagraph *i*;
- paragraph *d* of section 771.8;
- the portion of section 771.8.1 before paragraph *a*;
- paragraph *b* of section 771.8.1;
- the portion of paragraph *c* of section 771.8.1 before subparagraph *i*;
- paragraph *d* of section 771.8.1;
- the portion of section 771.8.2 before paragraph *a*;
- paragraph *b* of section 771.8.2;
- the portion of paragraph *c* of section 771.8.2 before subparagraph *i*;
- paragraph *d* of section 771.8.2;
- section 771.9;

- section 771.10;
- section 771.11;
- paragraph *b* of the definition of “impôt autrement à payer” in section 772.2;
- the portion of paragraph *b* of the definition of “partie inutilisée du crédit pour impôt étranger” in section 772.2 before subparagraph iii;
- subparagraph 1 of subparagraph iii of paragraph *b* of the definition of “partie inutilisée du crédit pour impôt étranger” in section 772.2;
- the portion of section 772.6 before paragraph *a*;
- paragraph *b* of section 772.6;
- the second paragraph of section 772.7;
- the portion of section 772.12 before paragraph *a*;
- subparagraphs *a* to *c* and *f* of the first paragraph of section 772.13;
- the second paragraph of section 772.13;
- section 775.1;
- paragraphs *a* and *b* of section 776.1.1;
- the first paragraph of section 776.1.5;
- the portion of section 776.1.5.2 before subparagraph i of paragraph *a*;
- the portion of section 776.1.5.2 after subparagraph i of paragraph *a*;
- section 776.1.5.3;
- the portion of section 776.1.5.4 before subparagraph *a* of the second paragraph;
- subparagraphs *b* and *c* of the second paragraph of section 776.1.5.4;

- the portion of the third paragraph of section 776.1.5.4 before subparagraph *b*;
- section 776.1.5.5;
- paragraphs *a* to *c* of section 776.1.5.6;
- paragraph *a* of section 776.6;
- section 776.9;
- section 776.9.1;
- the second paragraph of section 776.9.2;
- the heading of Chapter II of Title V of Book V of Part I;
- the first paragraph of section 776.10;
- section 776.11;
- the portion of the first paragraph of section 776.12 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 776.12;
- section 776.13;
- section 776.14;
- the portion of section 776.18 before subparagraph *b* of the second paragraph;
- the first paragraph of section 776.19;
- section 781;
- section 781.1;
- the portion of paragraph *a* of section 785.1 before subparagraph *i*;
- subparagraph *v* of paragraph *b* of section 785.1;
- the portion of paragraph *a* of section 785.2 before subparagraph *i*;



- subparagraph iv of paragraph *b* of section 785.2;
- section 785.3;
- paragraph *a* of section 788;
- the first and second paragraphs of section 791;
- subsection 2 of section 792;
- section 796;
- paragraph *a* of section 803.1;
- section 804;
- the first paragraph of section 805;
- section 806;
- the portion of section 806.1 before paragraph *a*;
- paragraphs *b*, *c* and *d* of section 806.1;
- section 807;
- the first paragraph of section 808;
- the portion of section 809 before paragraph *a*;
- the portion of section 810 before paragraph *a*;
- subparagraph i of paragraph *d* of section 810;
- the portion of section 813 before paragraph *a*;
- subparagraphs *a* to *c* of the first paragraph of section 814;
- the second paragraph of section 814;
- paragraph *b* of section 815;
- section 815.1;
- section 816;

- the portion of the first paragraph of section 817 before subparagraph *a*;
- the second paragraph of section 817;
- section 818.1;
- paragraph *a* of section 832.0.1;
- subparagraph *b* of the first paragraph of section 832.3;
- section 832.4;
- the portion of section 832.5 before paragraph *a*;
- subparagraphs i to iii of paragraph *a* of section 832.5;
- subparagraphs i and ii of paragraph *b* of section 832.5;
- paragraph *b* of section 832.9;
- the heading of Chapter II.1 of Title V of Book VI of Part I;
- the portion of section 832.10 before paragraph *b*;
- section 833;
- the portion of section 844.4 before paragraph *a*;
- the second paragraph of section 845;
- the portion of the definition of “bien évalué à la valeur du marché” in the first paragraph of section 851.22.1 before paragraph *a*;
- the definition of “courtier en placements” in the first paragraph of section 851.22.1;
- the portion of paragraph *a* of the definition of “institution financière” in the first paragraph of section 851.22.1 before subparagraph ii;
- subparagraph iii of paragraph *a* of the definition of “institution financière” in the first paragraph of section 851.22.1;
- subparagraph *a* of the third paragraph of section 851.22.1;

- the portion of section 851.22.2 before subparagraph *a* of the second paragraph;
- subparagraph *b* of the second paragraph of section 851.22.2;
- subparagraph *a* of the third paragraph of section 851.22.2;
- section 851.22.3;
- the first paragraph of section 851.22.27;
- paragraphs *b* and *c* of section 851.23;
- section 851.25;
- section 851.27.1;
- paragraph *a* of section 852;
- subparagraph *i* of paragraph *b* of section 852;
- subparagraph *e* of the first paragraph of section 857;
- section 859;
- section 863;
- section 886;
- section 889;
- subparagraph *b* of the second paragraph of section 890.1;
- section 890.4;
- paragraph *b* of the definition of “habitation admissible” in the first paragraph of section 935.1;
- subparagraph *ii* of paragraph *d.1* of the definition of “montant admissible” in the first paragraph of section 935.1;
- subparagraph *a.1* of the first paragraph of section 935.2;
- paragraph *a* of section 937;
- the first paragraph of section 941;

- the second paragraph of section 943;
- the second paragraph of section 943.1;
- the second paragraph of section 943.2;
- the heading of Title V.2 of Book VII of Part I;
- the portion of section 961.24.2 before paragraph *b*;
- paragraph *c* of section 961.24.2;
- section 961.24.3;
- section 961.24.4;
- section 965.3;
- the portion of section 965.3.2 before paragraph *b*;
- section 965.4;
- section 965.4.1;
- the portion of section 965.4.1.1 before paragraph *b*;
- paragraphs *a* and *b* of section 965.4.2;
- section 965.4.3;
- section 965.4.4;
- section 965.4.4.1;
- section 965.4.5;
- section 965.4.6;
- section 965.5;
- paragraphs *a* to *c.3* of section 965.6;
- subparagraphs *i* and *iii* of paragraph *c.4* of section 965.6;
- paragraphs *c.5* to *c.7* of section 965.6;

- subparagraphs i and ii of paragraph c.8 of section 965.6;
- paragraph a of section 965.6.0.2.1;
- paragraphs a and b of section 965.6.0.5;
- section 965.6.8;
- section 965.6.9;
- section 965.6.10;
- section 965.6.10.1;
- section 965.6.11;
- section 965.6.16;
- section 965.6.19;
- subparagraph ii of paragraph a of section 965.7;
- paragraphs b to c.0.1 and d of section 965.7;
- subparagraph b of the first paragraph of section 965.9;
- the second paragraph of section 965.9;
- paragraphs a and b of section 965.9.1;
- the portion of paragraph c of section 965.9.1 before subparagraph i;
  - paragraphs c and e of section 965.9.1.0.1;
  - paragraphs c, e and f of section 965.9.1.0.2;
  - paragraph d of section 965.9.1.1;
  - section 965.9.2;
  - section 965.9.5.1;
  - paragraphs a and b of section 965.9.6;
  - the portion of section 965.9.7 before paragraph a;

- paragraphs *c* to *e* of section 965.9.7;
- section 965.9.7.0.1;
- section 965.9.7.0.2;
- section 965.9.7.0.3;
- section 965.9.7.0.4;
- section 965.9.7.0.5;
- section 965.9.7.0.6;
- the portion of section 965.9.7.1 before paragraph *a*;
- paragraph *c* of section 965.9.7.1;
- the portion of section 965.9.7.2 before paragraph *a*;
- paragraphs *c* and *d* of section 965.9.7.2;
- paragraphs *a* and *b* of section 965.9.8.1;
- subparagraph *i* of paragraph *b* of section 965.9.8.2;
- subparagraphs 1 and 2 of subparagraph *ii* of paragraph *b* of section 965.9.8.2;
- subparagraph *iii* of paragraph *b* of section 965.9.8.2;
- section 965.9.8.4;
- section 965.9.8.5;
- section 965.9.8.7;
- section 965.9.8.9;
- section 965.9.8.10;
- the portion of section 965.10 before paragraph *a.1*;
- paragraphs *b* to *d* of section 965.10.1;
- the portion of section 965.10.1.1 before paragraph *a*;

- section 965.10.2;
- section 965.10.3;
- paragraphs *a*, *a.1*, *c* and *d* of section 965.11;
- the portion of section 965.11.1 before paragraph *a*;
- section 965.11.2;
- section 965.11.3;
- paragraphs *a* to *c* of section 965.11.4;
- the portion of section 965.11.5 before paragraph *c*;
- the portion of section 965.11.6 before paragraph *a*;
- section 965.11.7;
- the portion of section 965.11.7.1 before paragraph *a*;
- the first and second paragraphs of section 965.11.8;
- subparagraph *c* of the third paragraph of section 965.11.8;
- the first and second paragraphs of section 965.11.9;
- subparagraph *c* of the third paragraph of section 965.11.9;
- the portion of section 965.11.9.1 before paragraph *b*;
- section 965.11.11;
- paragraphs *b*, *d* and *e* of section 965.11.12;
- section 965.11.13;
- paragraphs *b*, *d* and *e* of section 965.11.14;
- section 965.11.16;
- section 965.11.17;
- paragraph *b* of section 965.11.18;

- section 965.11.19;
- the portion of section 965.11.19.1 before paragraph *a*;
- section 965.11.19.2;
- section 965.11.19.3;
- section 965.11.20;
- the portion of section 965.13 before paragraph *a*;
- paragraph *e* of section 965.13;
- section 965.14;
- the portion of section 965.15 before paragraph *a*;
- the portion of section 965.16 before paragraph *a*;
- paragraph *e* of section 965.16;
- the portion of section 965.16.0.1 before paragraph *a*;
- paragraphs *d* and *e* of section 965.16.0.1;
- section 965.16.0.2;
- the portion of section 965.16.1 before paragraph *a*;
- paragraph *c* of section 965.16.1;
- section 965.17;
- section 965.17.1;
- the portion of section 965.17.2 before paragraph *a*;
- paragraphs *c* and *e* of section 965.17.2;
- the portion of section 965.17.3 before paragraph *a*;
- subparagraph ii of paragraph *c* of section 965.17.3;
- paragraph *d* of section 965.17.3;



- section 965.17.4;
- the portion of section 965.17.5 before paragraph *a*;
- paragraph *c* of section 965.17.5;
- section 965.19.1.1;
- the first and second paragraphs of section 965.20.1;
- section 965.20.2;
- the portion of section 965.23.1.1 before paragraph *a*;
- section 965.23.1.2;
- section 965.23.1.3;
- section 965.24.1;
- section 965.24.1.1;
- section 965.24.1.2;
- section 965.24.1.3;
- section 965.24.2;
- section 965.24.3;
- section 965.26;
- subparagraph *a* of the second paragraph of section 965.28;
- section 965.28.1;
- section 965.28.2;
- section 965.31;
- paragraphs *b* and *j* to *m* of section 965.31.1;
- the portion of section 965.31.3 before paragraph *a*;
- section 965.33;

- section 965.34;
- the first paragraph of section 971;
- section 985;
- paragraph *d* of section 985.1;
- the portion of section 985.2.3 before paragraph *a*;
- paragraph *c* of section 985.7;
- section 985.9.1.1;
- the portion of subsection 1 of section 991 before paragraph *b*;
- subsection 2 of section 991;
- section 992;
- section 994;
- paragraph *b* of section 995;
- section 998.1;
- section 999.0.3;
- section 999.1;
- subsection 1 of section 1000;
- paragraph *a* of subsection 2 of section 1000;
- the portion of the first paragraph of section 1027 before subparagraph *a*;
- the second paragraph of section 1027;
- section 1028;
- section 1029.1;
- the portion of section 1029.2 before subparagraph *i* of paragraph *a*;

- the portion of paragraph *b* of section 1029.2 before subparagraph ii;
- section 1029.2.1;
- section 1029.3;
- the first paragraph of section 1029.4;
- section 1029.5;
- section 1029.6;
- paragraph *b* of section 1029.6.0.1;
- the definition of “contribuable exclu” in section 1029.6.1;
- the portion of the definition of “corporation exclu” in section 1029.6.1 before paragraph *a*;
- paragraph *b* of the definition of “corporation exclu” in section 1029.6.1;
- the portion of the first paragraph of section 1029.7 before subparagraph *a*;
- the second paragraph of section 1029.7;
- subparagraph vi of subparagraph *b* of the third paragraph of section 1029.7;
- section 1029.7.2;
- section 1029.7.3;
- section 1029.7.5;
- section 1029.7.5.1;
- section 1029.7.6;
- section 1029.7.7;
- paragraphs *a* and *b* of section 1029.7.10;

- the portion of the first paragraph of section 1029.8 before subparagraph *a*;
- the second paragraph of section 1029.8;
- section 1029.8.1.1;
- subparagraph iii of paragraph *g* of section 1029.8.5.1;
- paragraph *j* of section 1029.8.5.1;
- the portion of the first paragraph of section 1029.8.6 before subparagraph *a*;
- the second paragraph of section 1029.8.6;
- the portion of the first paragraph of section 1029.8.7 before subparagraph *a*;
- the second paragraph of section 1029.8.7;
- the portion of section 1029.8.9.0.1 before paragraph *a*;
- section 1029.8.9.0.3;
- the portion of the first paragraph of section 1029.8.10 before subparagraph *a*;
- the second paragraph of section 1029.8.10;
- the portion of the first paragraph of section 1029.8.11 before subparagraph *a*;
- the second paragraph of section 1029.8.11;
- subparagraph iii of paragraph *g* of section 1029.8.15.1;
- paragraph *j* of section 1029.8.15.1;
- section 1029.8.17.1;
- section 1029.8.21;
- the portion of the first paragraph of section 1029.8.22.1 before subparagraph *d*;

- subparagraphs *e* and *f* of the first paragraph of section 1029.8.22.1;
- the third, fifth and sixth paragraphs of section 1029.8.22.1;
- section 1029.8.22.2;
- subparagraph *a* of the first paragraph of section 1029.8.23;
- subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.23;
- subparagraphs *c* and *c.1* of the first paragraph of section 1029.8.23;
- the portion of subparagraph *d* of the first paragraph of section 1029.8.23 before subparagraph *ii*;
- subparagraph *i* of subparagraph *d.1* of the first paragraph of section 1029.8.23;
- the portion of subparagraph *g* of the first paragraph of section 1029.8.23 before subparagraph *i*;
- the second paragraph of section 1029.8.23;
- the portion of subparagraph *ii* of subparagraph *b* of the third paragraph of section 1029.8.23 before subparagraph 1;
- subparagraph 2 of subparagraph *ii* of subparagraph *b* of the third paragraph of section 1029.8.23;
- the fourth paragraph of section 1029.8.23;
- the portion of the first paragraph of section 1029.8.23.1 before subparagraph *b*;
- subparagraphs *i* and *ii* of subparagraph *c* of the first paragraph of section 1029.8.23.1;
- subparagraph *d* of the first paragraph of section 1029.8.23.1;
- subparagraphs *i* and *ii* of subparagraph *f* of the first paragraph of section 1029.8.23.1;

- subparagraphs *a* to *c* of the second paragraph of section 1029.8.23.1;
- the third paragraph of section 1029.8.23.1;
- the portion of section 1029.8.23.2 before paragraph *b*;
- subparagraphs *i* and *ii* of paragraph *c* of section 1029.8.23.2;
- subparagraphs *i* and *ii* of paragraph *e.1* of section 1029.8.23.2;
- subparagraph *ii* of paragraph *f* of section 1029.8.23.2;
- subparagraphs *i* and *ii* of paragraph *c* of section 1029.8.23.3;
- subparagraphs *i* and *ii* of paragraph *e.1* of section 1029.8.23.3;
- subparagraph *ii* of paragraph *f* of section 1029.8.23.3;
- the portion of section 1029.8.23.4 before paragraph *a*;
- subparagraphs *i* and *ii* of paragraph *c* of section 1029.8.23.4;
- paragraph *d* of section 1029.8.23.4;
- subparagraphs *i* and *ii* of paragraph *f* of section 1029.8.23.4;
- paragraphs *b*, *d* and *g* of section 1029.8.24;
- the portion of the first paragraph of section 1029.8.25 before subparagraph *a*;
- the second paragraph of section 1029.8.25;
- the portion of the first paragraph of section 1029.8.25.1 before subparagraph *a*;
- the second, third and fourth paragraphs of section 1029.8.25.1;
- section 1029.8.26;
- section 1029.8.27;
- section 1029.8.28;
- section 1029.8.29;

- section 1029.8.29.1;
- section 1029.8.30;
- section 1029.8.31;
- section 1029.8.32;
- section 1029.8.32.1;
- the portion of section 1029.8.33 before paragraph *a*;
- paragraph *b* of section 1029.8.33;
- section 1029.8.33.1;
- section 1029.8.33.1.1;
- section 1029.8.33.5.1;
- section 1029.8.33.6;
- the first and second paragraphs of section 1029.8.33.7;
- section 1029.8.33.7.2;
- the first and second paragraphs of section 1029.8.35;
- the portion of subparagraph *b* of the third paragraph of section 1029.8.35 before subparagraph *i*;
- subparagraph *ii* of subparagraph *b* of the third paragraph of section 1029.8.35;
- section 1029.8.36;
- section 1029.8.36.4.1;
- the portion of the first paragraph of section 1029.8.36.5 before subparagraph *a*;
- the third paragraph of section 1029.8.36.5;
- the portion of the first paragraph of section 1029.8.36.6 before subparagraph *a*;

- the portion of section 1029.8.36.6 after subparagraph *a* of the second paragraph;
- the portion of the first paragraph of section 1029.8.36.7 before subparagraph *a*;
- the third paragraph of section 1029.8.36.7;
- section 1029.8.36.10;
- section 1029.8.36.11;
- section 1029.8.36.12;
- section 1029.8.36.13;
- section 1029.8.36.14;
- section 1029.8.36.15;
- the second paragraph of section 1029.8.36.16;
- section 1029.8.36.18;
- the portion of section 1029.8.36.20 before paragraph *b*;
- the portion of section 1029.8.36.21 before paragraph *a*;
- the portion of section 1029.8.36.22 before paragraph *a*;
- the portion of section 1029.8.36.23 before paragraph *a*;
- subparagraph *i* of paragraph *a* of section 1029.8.36.23;
- subparagraph *i* of paragraph *b* of section 1029.8.36.23;
- section 1029.8.36.24;
- section 1029.8.36.25;
- section 1029.8.36.26;
- subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.27;
- the second paragraph of section 1029.8.36.27;



- section 1029.8.36.28;
- section 1029.8.36.29;
- the definition of “compte de crédits d’impôt remboursables” in section 1029.8.36.30;
- the portion of the definition of “impôts totaux” in section 1029.8.36.30 before paragraph *a*;
- the definition of “partie inutilisée du compte de crédits d’impôt remboursables” in section 1029.8.36.30;
- section 1029.8.36.31;
- the portion of the first paragraph of section 1029.8.36.32 before subparagraph *a*;
- section 1029.8.36.33;
- section 1029.8.36.34;
- section 1029.8.36.35;
- section 1029.8.36.36;
- section 1029.8.36.37;
- section 1029.8.36.38;
- section 1029.8.36.39;
- the portion of the first paragraph of section 1029.8.36.40 before subparagraph *b*;
- subparagraphs *i* and *ii* of subparagraph *b* of the first paragraph of section 1029.8.36.40;
- the second paragraph of section 1029.8.36.40;
- section 1029.8.36.41;
- section 1029.8.36.42;
- section 1029.8.36.43;

- section 1029.8.36.44;
- section 1029.8.36.45;
- the portion of section 1029.8.36.46 before subparagraph *b* of the second paragraph;
- subparagraphs i and ii of subparagraph *b* of the second paragraph of section 1029.8.36.46;
- section 1029.8.36.47;
- the first paragraph of section 1029.8.36.49;
- section 1029.8.36.50;
- section 1029.8.36.51;
- section 1029.8.36.53;
- the portion of the first paragraph of section 1033.1 before subparagraph *b*;
- the second paragraph of section 1033.1;
- section 1034.2;
- the first paragraph of section 1036.1;
- the portion of the fourth paragraph of section 1038 before subparagraph *a*;
- section 1042.2;
- the second paragraph of section 1044.0.1;
- section 1045.2;
- section 1049.0.1;
- section 1049.1;
- section 1049.1.0.1;
- section 1049.1.0.2;

- section 1049.1.0.3;
- section 1049.1.0.4;
- section 1049.1.0.5;
- section 1049.1.1;
- section 1049.1.2;
- section 1049.1.3;
- section 1049.2;
- the portion of section 1049.2.0.1 before paragraph *a*;
- section 1049.2.0.2;
- section 1049.2.1;
- section 1049.2.2;
- the first paragraph of section 1049.2.2.1;
- subparagraph *a* of the second paragraph of section 1049.2.2.1;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph of section 1049.2.2.1;
- the first paragraph of section 1049.2.2.2;
- subparagraph *a* of the second paragraph of section 1049.2.2.2;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph of section 1049.2.2.2;
- section 1049.2.2.3;
- paragraphs *a* and *b* of section 1049.2.2.4;
- the first paragraph of section 1049.2.2.5;
- subparagraph *a* of the second paragraph of section 1049.2.2.5;
- subparagraphs *i* to *iii* of subparagraph *b* of the second paragraph of section 1049.2.2.5;

- the first paragraph of section 1049.2.2.5.1;
- subparagraphs i and ii of subparagraph *a* of the second paragraph of section 1049.2.2.5.1;
- subparagraph *b* of the second paragraph of section 1049.2.2.5.1;
- the first paragraph of section 1049.2.2.5.2;
- subparagraph *a* of the second paragraph of section 1049.2.2.5.2;
- section 1049.2.2.6;
- section 1049.2.2.7;
- section 1049.2.2.8;
- subparagraphs i to iii of subparagraph *a* of the second paragraph of section 1049.2.2.9;
- subparagraph *b* of the second paragraph of section 1049.2.2.9;
- section 1049.2.2.10;
- section 1049.2.3;
- section 1049.2.4;
- the portion of section 1049.2.4.1 before paragraph *a*;
- section 1049.2.4.2;
- section 1049.2.7.6;
- section 1049.2.8;
- section 1049.2.9;
- section 1049.2.10;
- section 1049.2.11;
- section 1049.3;
- the first paragraph of section 1049.4;

- section 1049.15;
- the portion of the first paragraph of section 1049.29 before subparagraph *a*;
- the portion of section 1049.29 after subparagraph *a* of the first paragraph;
- section 1049.30;
- the portion of the first paragraph of section 1049.31 before subparagraph *i* of subparagraph *a*;
- the portion of section 1049.31 after subparagraph *a* of the first paragraph;
- the portion of section 1049.32 before subparagraph *a* of the second paragraph;
- the second paragraph of section 1053.0.1;
- section 1053.2;
- section 1057.0.1;
- the second paragraph of section 1066;
- section 1090.1;
- paragraphs *c* and *d* of section 1094;
- paragraph *a* of section 1096;
- the portion of the first paragraph of section 1097 before subparagraph *a*;
- the second paragraph of section 1097;
- section 1103;
- the portion of section 1104 before paragraph *b*;
- paragraph *f* of section 1104;
- section 1104.0.1;

- section 1104.1;
- the portion of section 1105 before paragraph *a*;
- paragraph *b* of section 1105;
- section 1106;
- section 1106.1;
- section 1107;
- section 1109;
- section 1110;
- section 1111;
- section 1112;
- the portion of section 1113 before paragraph *a*;
- subparagraphs i and ii of paragraph *a* of section 1113;
- paragraph *b* of section 1113;
- section 1114;
- section 1115;
- section 1116;
- the portion of section 1117 before paragraph *b*;
- subparagraph i of paragraph *c* of section 1117;
- the portion of section 1117.1 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 1117.1;
- paragraph *b* of section 1117.1;
- section 1118;
- section 1119;

- the portion of section 1122 before paragraph *a*;
- subparagraph iii of paragraph *a* of section 1122;
- section 1123;
- section 1124;
- section 1125;
- section 1126;
- section 1127;
- section 1128;
- section 1129;
- the portion of the first paragraph of section 1129.2 before subparagraph i of subparagraph *a*;
  - subparagraph ii of subparagraph *a* of the first paragraph of section 1129.2;
  - subparagraph ii of subparagraph *b* of the first paragraph of section 1129.2;
  - the portion of subparagraph *c* of the first paragraph of section 1129.2 before subparagraph 1 of subparagraph i;
  - subparagraph ii of subparagraph *c* of the first paragraph of section 1129.2;
- the second paragraph of section 1129.2;
- section 1129.3;
- the portion of section 1129.6 before paragraph *a*;
- subparagraph *b* of the second paragraph of section 1129.7;
- the first paragraph of section 1129.11;
- subparagraph *a* of the second paragraph of section 1129.11;

- the portion of the first paragraph of section 1129.14 before subparagraph *b*;
- the portion of section 1129.14.1 before subparagraph *a* of the second paragraph;
- the definition of “Fonds” in section 1129.24;
- section 1129.29;
- section 1129.32;
- section 1129.35;
- section 1129.36;
- the first paragraph of section 1129.39;
- the first paragraph of section 1129.40;
- section 1129.43;
- section 1129.44;
- the portion of section 1129.47 before paragraph *a*;
- the first paragraph of section 1129.48;
- subparagraphs *a* and *b* of the second paragraph of section 1129.48;
- section 1129.49;
- section 1131;
- the first paragraph of section 1132;
- the first paragraph of section 1132.1;
- the first paragraph of section 1132.2;
- the first paragraph of section 1132.3;
- section 1133;
- section 1134;



- section 1135;
- the portion of subsection 1 of section 1136 before paragraph *a*;
- paragraphs *c*, *d* and *f* of subsection 1 of section 1136;
- subsection 3 of section 1136;
- the portion of section 1137 before paragraph *a*;
- the portion of subsection 1 of section 1138 before paragraph *a*;
- paragraphs *c* and *d* of subsection 1 of section 1138;
- subsection 1.1 of section 1138;
- paragraphs *a* and *c* of subsection 2 of section 1138;
- subsection 2.1 of section 1138;
- paragraphs *a* and *b* of subsection 2.1.1 of section 1138;
- the portion of subsection 3 of section 1138 before paragraph *a*;
- the portion of section 1138 after paragraph *a* of subsection 3;
- section 1138.0.1;
- section 1138.1;
- section 1138.3;
- section 1138.4;
- the portion of section 1141 before paragraph *a*;
- the portion of section 1141.1 before paragraph *a*;
- the portion of the first paragraph of section 1141.1.1 before subparagraph *a*;
- subparagraph *i* of subparagraph *b* of the first paragraph of section 1141.1.1;
- the second paragraph of section 1141.1.1;

- section 1141.2;
- the portion of section 1141.2.1 before paragraph *a*;
- paragraph *b* of section 1141.2.1;
- section 1141.3;
- section 1142;
- section 1143;
- paragraphs *a* and *c* of section 1144;
- the portion of subparagraph *a* of the first paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *b* of the first paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *d* of the first paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *a* of the second paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *b* of the second paragraph of section 1159.3 before subparagraph *i*;
- the portion of subparagraph *d* of the second paragraph of section 1159.3 before subparagraph *i*;
- the third paragraph of section 1159.3;
- the first paragraph of section 1159.4;
- subparagraphs *b* and *c* of the second paragraph of section 1159.4;
- subparagraphs *a* and *b* of the second paragraph of section 1159.7;
- the first paragraph of section 1159.8;
- section 1159.10;

- subsection 2 of section 1168;
- the first paragraph of section 1170;
- section 1171;
- the first and second paragraphs of section 1173.1;
- paragraphs *a* and *b* of section 1173.2;
- section 1173.3;
- section 1173.4;
- the second paragraph of section 1174;
- section 1174.0.1;
- section 1174.0.2;
- section 1174.1;
- subparagraph ii of paragraph *b* of section 1185.1;

(3) by replacing, in the French text, the words “corporation autre qu’une corporation privée dont le contrôle est canadien” by the words “société autre qu’une société privée sous contrôle canadien” wherever they appear in the following provisions:

- paragraph *a.0.1* of subsection 2 of section 1010;
- subparagraph *b* of the second paragraph of section 1051;

(4) by replacing, in the French text, the expression “corporation-mère” by the expression “société mère” wherever it appears in the following provisions:

- section 230.7;
- the second paragraph of section 556;
- the first paragraph of section 557;
- subparagraph *b* of the second paragraph of section 557;
- the third paragraph of section 557;

- the portion of section 558 before paragraph *a*;
- subparagraph ii of paragraph *a* of section 558;
- paragraph *b* of section 558;
- the portion of the first paragraph of section 559 before subparagraph *b*;
- the portion of the second paragraph of section 559 before subparagraph *a*;
- subparagraph *b* of the second paragraph of section 559;
- subparagraphs *b* and *c* of the third paragraph of section 559;
- the portion of subparagraph *d* of the third paragraph of section 559 before subparagraph ii;
- subparagraphs 1 to 3 of subparagraph ii of subparagraph *d* of the third paragraph of section 559;
- the first and second paragraphs of section 560;
- section 560.1;
- paragraph *a* of section 560.1.1;
- subparagraph *c* of the third paragraph of section 560.2;
- section 560.3;
- the first paragraph of section 562;
- section 563;
- section 564;
- section 564.0.1;
- section 564.0.2;
- section 564.1;
- section 564.2;

- section 564.4;
- section 564.4.1;
- section 564.4.2;
- section 564.4.3;
- section 564.4.4;
- the portion of section 564.5 before paragraph *a*;
- section 564.7;
- the portion of section 564.8 before paragraph *a*;
- section 564.9;
- section 565;
- section 565.1;
- subparagraph *c* of the first paragraph of section 565.2;
- subparagraph *b* of the second paragraph of section 565.2;
- paragraph *b* of section 771.0.6;
- subparagraph *d* of the first paragraph of section 772.13;
- paragraph *b* of subsection 2 of section 1138;

(5) by replacing, in the French text, the word “corporations” or “CORPORATIONS” by the word “sociétés” or “SOCIÉTÉS”, as the case may be, wherever it appears in the following provisions:

— the portion of paragraph *c* of subsection 1 of section 19 before subparagraph *i*;

— subparagraphs *iv* to *vi* of paragraph *c* of subsection 1 of section 19;

— subsection 2 of section 19;

— paragraph *c* of section 20;

- section 21.2;
- paragraph *b* of section 21.5;
- paragraph *b* of section 21.5.1;
- the heading of Chapter IX of Title II of Book I of Part I;
- paragraphs *a* to *e* of section 21.20;
- section 21.20.5;
- section 21.21.1;
- section 21.22;
- section 21.23;
- the first paragraph of section 21.24;
- the portion of the first paragraph of section 49.4 before subparagraph *a*;
- the portion of the second paragraph of section 49.4 before subparagraph *a*;
- subparagraph *c* of the second paragraph of section 49.4;
- the portion of the first paragraph of section 49.5 before subparagraph *a*;
- the portion of the second paragraph of section 49.5 before subparagraph *a*;
- subparagraph *c* of the second paragraph of section 49.5;
- the first paragraph of section 58;
- subparagraph *f* of the first paragraph of section 93.7;
- section 101.5;
- the portion of paragraph *a* of section 105 before subparagraph *i*;
- section 113;

- section 165.2;
- section 165.3;
- section 165.4;
- section 236.3;
- paragraph *e* of the definition of “entité intermédiaire” in the first paragraph of section 251.1;
- the portion of section 259.3 before paragraph *a*;
- the portion of the definition of “attribution” in the first paragraph of section 308.0.1 before paragraph *a*;
- paragraph *a* of section 308.3;
- the portion of paragraph *a* of section 308.3.1 before subparagraph iii;
- subparagraphs iv and vi of paragraph *a* of section 308.3.1;
- the portion of subparagraph iii of paragraph *b* of section 308.3.1 before subparagraph 1;
- subparagraph 3 of subparagraph i of paragraph *c* of section 308.3.1;
- subparagraph 3 of subparagraph i of paragraph *d* of section 308.3.1;
- paragraph *b* of section 308.3.2;
- the second paragraph of section 363;
- subsection 3 of section 383;
- subparagraph 1 of subparagraph i of paragraph *g* of section 412;
- subparagraph 1 of subparagraph ii of paragraph *g* of section 412;
- the heading of Division IV.2 of Chapter X of Title VI of Book III of Part I;
- subparagraph i of paragraph *e* of section 418.26;

- the portion of paragraph *f* of section 418.26 before subparagraph *i*;
- subparagraph *ii* of subparagraph *a* of the first paragraph of section 451;
- subparagraph *ii* of subparagraph *f* of the first paragraph of section 451;
- section 485.47;
- the heading of Title IX of Book III of Part I;
- subsections 1, 3 and 4 of section 544;
- subsections 1 to 4 of section 545;
- section 546;
- the second paragraph of section 549;
- the portion of section 550.5 before paragraph *a*;
- section 550.6;
- the portion of the first paragraph of section 550.7 before subparagraph *a*;
- section 555.0.1;
- section 555.1;
- subparagraph *b* of the third paragraph of section 560.2;
- the heading of Title X of Book III of Part I;
- the heading of Chapter II of Title X of Book III of Part I;
- section 726.4.8.3;
- subparagraph 2 of subparagraph *i* of subparagraph *a.3* of the first paragraph of section 726.6;
- subparagraph 2 of subparagraph *ii* of subparagraph *a.3* of the first paragraph of section 726.6;



- subparagraph ii of subparagraph *a* of the first paragraph of section 726.6.2;
- paragraph *b* of section 726.13;
- the heading of Title II of Book V of Part I;
- paragraph *a* of section 771.0.6;
- section 771.1.8;
- paragraph *b* of section 771.5;
- the heading of Chapter II of Title I of Book VI of Part I;
- the portion of the first paragraph of section 785.3 before subparagraph *a*;
- the heading of Title IV of Book VI of Part I;
- the heading of Title V of Book VI of Part I;
- the heading of Chapter III of Title V of Book VI of Part I;
- paragraph *b* of section 965.3.2;
- section 965.4.1;
- paragraph *b* of section 965.4.1.1;
- section 965.4.1.2;
- paragraph *a* of section 965.6.23.1;
- section 965.9.7.3;
- the heading of Chapter IV of Title VI.1 of Book VII of Part I;
- section 965.10.2;
- the first paragraph of section 965.10.3;
- paragraphs *c* to *e* of section 965.11.1;
- the heading of Chapter V of Title VI.1 of Book VII of Part I;

- paragraph *b* of section 965.16;
- paragraph *c* of section 965.16.0.1;
- paragraph *c* of section 965.16.1;
- the heading of Chapter V.1 of Title VI.1 of Book VII of Part I;
- subparagraph ii of paragraph *c* of section 965.17.3;
- paragraph *c* of section 965.17.5;
- section 998.1;
- section 1029.7.5;
- section 1029.7.5.1;
- section 1029.7.6;
- section 1029.7.7;
- section 1029.7.8;
- section 1029.7.9;
- subparagraphs *a* and *b* of the second paragraph of section 1029.8.23.1;
- subparagraphs i and ii of subparagraph *c* of the second paragraph of section 1029.8.23.1;
- section 1029.8.28;
- section 1029.8.29;
- section 1029.8.29.1;
- section 1029.8.30;
- section 1029.8.36.12;
- section 1029.8.36.13;
- section 1029.8.36.14;

- section 1029.8.36.15;
- the heading of Division II.6.3 of Chapter III.1 of Title III of Book IX of Part I;
- section 1029.8.36.35;
- section 1029.8.36.36;
- section 1029.8.36.37;
- section 1029.8.36.38;
- the heading of Book I of Part III;
- the heading of Book II of Part III;
- the heading of Book V of Part III;
- subparagraph iii of paragraph *a* of section 1122;
- section 1124;
- the heading of Title I of Book III of Part IV;
- paragraphs *a* and *b* of subsection 1 of section 1138;
- the portion of subsection 2 of section 1138 before paragraph *a*;
- subsection 2.1 of section 1138;
- the second paragraph of section 1138.1;
- section 1138.2;
- the heading of Title II of Book III of Part IV;
- the heading of Part VI;
- section 1182;

(6) by replacing, in the French text, the words “corporations privées dont le contrôle est canadien” by the words “sociétés privées sous contrôle canadien” in the following provisions:

— section 771.1.2;

— section 771.1.3;

(7) by replacing, in the French text, the words “entité corporative” by the word “société” in the following provisions:

— the portion of subsection 1 of section 544 before paragraph *a*;

— the portion of section 555.0.1 before paragraph *a*;

(8) by replacing, in the French text, the words “intercorporations” and “inter-corporations” by the word “intersociétés” in the following provisions:

— section 1029.8.28;

— section 1029.8.36.12;

— section 1029.8.36.35;

(9) by replacing the words “corporate name” or “corporate names”, as the case may be, by the word “name” or “names” in the following provisions:

— section 965.9.7.3;

— section 965.28.1;

(10) by replacing, in the French text, the words “l’existence corporative” by the words “l’existence” in the following provisions:

— paragraph *b* of section 308.3.2;

— the first paragraph of section 547.1;

— the first paragraph of section 549;

— subparagraph *b* of the third paragraph of section 560.2;

— section 564.4.3;

— subparagraph *g* of the second paragraph of section 832.3;

— subparagraph ii of subparagraph *g.1* of the second paragraph of section 832.3;

- subparagraph *g.2* of the second paragraph of section 832.3;
- the first paragraph of section 851.22.27;

(11) by replacing the words “by his adviser, curator, tutor or other legal representative, including the public curator” or “by his adviser, curator, tutor or other legal representative, including the Public Curator” by the words “by his adviser or legal representative” in the following provisions:

- paragraph *e* of subsection 2 of section 1000;
- subparagraph *d* of the second paragraph of section 1159.8;

(12) by replacing the words “corporate seat” by the words “head office” in the following provisions:

- paragraph *a* of section 965.11.5;
- paragraph *b* of section 965.11.7.1;
- paragraph *a* of section 965.13;
- paragraph *a* of section 965.16;
- paragraph *a* of section 965.16.0.1;
- paragraph *a* of section 965.17.2;
- paragraph *a* of section 965.17.3;
- paragraph *b* of subsection 2 of section 1138;

(13) by replacing, in the French text, the word “société” or “SOCIÉTÉ” by the words “société de personnes” or “SOCIÉTÉ DE PERSONNES”, as the case may be, wherever it appears in the following provisions:

- section 7.8;
- section 7.11.1;
- section 7.16;
- the first paragraph of section 21.4;

- subparagraphs *a* and *b* of the second paragraph of section 21.4;
- paragraph *b* of section 21.5;
- paragraph *d* of section 21.5.1;
- paragraphs *b* and *c* of section 21.5.4;
- the portion of paragraph *c* of section 21.9.1 before subparagraph *i*;
- subparagraph *ii* of paragraph *c* of section 21.9.1;
- section 21.9.4;
- paragraph *f* of section 21.11.16;
- paragraphs *b* to *d* of section 21.15;
- paragraphs *c* and *d* of section 21.18;
- paragraph *e* of section 21.20.2;
- section 21.20.4;
- section 83.1;
- paragraphs *x* and *z.1* of section 87;
- section 87.3;
- the first paragraph of section 92;
- section 93.4;
- paragraph *d.1* of section 99;
- section 101.3;
- section 101.4;
- the first paragraph of section 104.1;
- the first paragraph of section 104.1.1;

- subparagraph *a* of the second paragraph of section 104.1.1;
- the portion of paragraph *a* of section 105 before subparagraph *i*;
- paragraph *f* of subsection 2 of section 106;
- the portion of the first paragraph of section 106.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 106.1;
- the portion of the second paragraph of section 106.1 before subparagraph *a*;
- subparagraph *b* of the second paragraph of section 106.1;
- section 106.3;
- section 113;
- subparagraph *a* of the first paragraph of section 116;
- the second paragraph of section 116;
- section 118;
- section 119.1;
- section 119.9;
- paragraph *b* of section 119.11;
- the definition of “associé majoritaire” in section 119.15;
- the portion of the definition of “dette obligataire admissible” in section 119.15 before paragraph *a*;
- paragraph *c* of the definition of “dette obligataire admissible” in section 119.15;
- subparagraph *ii* of paragraph *a* of the definition of “émetteur admissible” in section 119.15;
- the portion of paragraph *b* of the definition of “émetteur admissible” in section 119.15 before subparagraph *i*;

- subparagraph ii of paragraph *b* of the definition of “émetteur admissible” in section 119.15;
- paragraph *a* of the definition of “obligation d’une petite entreprise” in section 119.15;
- the portion of paragraph *b* of the definition of “obligation d’une petite entreprise” in section 119.15 before subparagraph ii;
- section 119.16;
- section 119.17;
- the portion of section 119.18 before paragraph *a*;
- section 119.20;
- section 119.21;
- the first paragraph of section 119.22;
- subparagraph i of subparagraph *a* of the second paragraph of section 119.22;
- the portion of subparagraph *b* of the second paragraph of section 119.22 before subparagraph i;
- subparagraphs 1 to 3 of subparagraph i of subparagraph *b* of the second paragraph of section 119.22;
- section 135.4;
- section 135.5;
- paragraph *b* of section 135.6;
- subparagraph *b* of the first paragraph of section 135.8;
- the first paragraph of section 147;
- subparagraph *a* of the second paragraph of section 147;
- section 147.2;
- paragraph *s* of section 157;



- the first and second paragraphs of section 157.4.1;
- subparagraphs *a* and *b* of the third paragraph of section 157.4.1;
- subparagraph ii of paragraph *c* of section 165;
- the portion of section 165.1 before paragraph *a*;
- subsection 2 of section 175.1;
- the portion of the first paragraph of section 175.1.1 before subparagraph *b*;
- the portion of section 175.1.2 before paragraph *a*;
- the portion of section 175.1.4 before paragraph *a*;
- the portion of the first paragraph of section 175.1.6 before subparagraph *b*;
- the second paragraph of section 175.1.6;
- section 175.1.8;
- section 175.2.6;
- subparagraphs *a* and *b* of the first paragraph of section 175.7;
- the second paragraph of section 175.7;
- section 176.2;
- section 176.3;
- the first paragraph of section 189.0.1;
- subparagraphs *a* to *c* of the second paragraph of section 189.0.1;
- the second paragraph of section 220;
- paragraph *b* of section 234.1;
- section 250.1.1;
- paragraph *b* of section 250.5;

- paragraph *g* of the definition of “entité intermédiaire” in the first paragraph of section 251.1;
- subparagraph ii of subparagraph *c* of the second paragraph of section 251.1;
- subparagraph ii of subparagraph *b* of the second paragraph of section 251.2;
- section 251.4;
- the portion of the first paragraph of section 251.5 before subparagraph *b*;
- subparagraphs *a* to *c* of the second paragraph of section 251.5;
- paragraph *c.1.1* of section 255;
- the heading immediately before paragraph *i* of section 255;
- the portion of paragraph *i* of section 255 before subparagraph v.1;
- subparagraphs ix to xi of paragraph *i* of section 255;
- paragraph *k* of section 255;
- the heading immediately before paragraph *l* of section 257;
- the portion of paragraph *l* of section 257 before subparagraph i.2;
- subparagraphs i.3 to v and viii to xi of paragraph *l* of section 257;
- paragraph *m* of section 257;
- the portion of section 259.1 before paragraph *a*;
- the portion of section 259.2 before paragraph *a*;
- the heading of Division 1.1 of Chapter IV of Title IV of Book III of Part I;
- the portion of section 261.1 before subparagraph *a* of the second paragraph;
- the portion of section 261.2 before paragraph *a*;

- the portion of section 261.3 before paragraph *b*;
- the portion of section 261.4 before paragraph *a*;
- the portion of section 261.5 before paragraph *b*;
- paragraph *d* of section 261.5;
- section 261.6;
- the portion of paragraph *a* of section 261.7 before subparagraph *i*;
  - paragraphs *b* and *c* of section 261.7;
  - the portion of section 261.7 after subparagraph *iv* of paragraph *f*;
  - section 261.8;
  - section 264.0.1;
  - the first paragraph of section 264.0.2;
  - subparagraph *b* of the second paragraph of section 264.0.2;
  - subparagraph *c* of the second paragraph of section 274.0.1;
  - the portion of section 277.1 before paragraph *a*;
  - subsection 3 of section 287;
  - section 292;
  - the portion of the definition of “acquisition autorisée” in the first paragraph of section 308.0.1 before paragraph *a*;
  - the portion of paragraph *b* of the definition of “échange autorisé” in the first paragraph of section 308.0.1 before subparagraph *i*;
  - the portion of subparagraph *i* of paragraph *b* of section 308.3.1 before subparagraph 1;
  - subparagraph 3 of subparagraph *i* of paragraph *b* of section 308.3.1;

- subparagraphs 1, 3 and 4 of subparagraph iii of paragraph *b* of section 308.3.1;
- the portion of subparagraph i of paragraph *c* of section 308.3.1 before subparagraph 1;
- the portion of subparagraph i of paragraph *d* of section 308.3.1 before subparagraph 1;
- paragraph *a* of section 308.3.2;
- paragraph *k* of section 345;
- subparagraph *a* of the second paragraph of section 346.1;
- subparagraph *a* of the first paragraph of section 346.2;
- the portion of subparagraph *a* of the second paragraph of section 346.4 before subparagraph i;
- paragraphs *b* and *d* of section 359.9;
- the portion of section 359.9.1 before paragraph *a*;
- the portion of paragraph *c* of section 359.9.1 before subparagraph i;
- section 359.11;
- section 359.11.1;
- the first paragraph of section 359.12.0.1;
- the portion of the first paragraph of section 359.12.1 before subparagraph *a*;
- subparagraph *b* of the first paragraph of section 359.12.1;
- section 359.16;
- section 359.17;
- section 359.18;
- subparagraph i of paragraph *a* of section 359.19;

- paragraph *b* of section 359.19;
- paragraph *d* of section 364;
- section 384.4;
- paragraph *d* of section 395;
- the portion of the third paragraph of section 399.3 before subparagraph *a*;
- paragraph *d* of section 408;
- paragraph *b* of section 418.2;
- paragraph *h* of section 418.26;
- section 418.30;
- the first paragraph of section 418.37;
- subparagraphs *a* and *b* of the second paragraph of section 418.37;
- the third paragraph of section 418.37;
- section 418.38;
- subparagraphs *a* to *c* of the first paragraph of section 418.39;
- the second paragraph of section 418.39;
- the first paragraph of section 427.4;
- subparagraph *b* of the second paragraph of section 427.4;
- the portion of subparagraph *c* of the second paragraph of section 427.4 before subparagraph ii;
- the portion of subparagraph *a.1* of the first paragraph of section 440 before subparagraph i;
- the portion of the first paragraph of section 444 before subparagraph *a*;
- the portion of subparagraph *a.1* of the first paragraph of section 444 before subparagraph i;

- the portion of the first paragraph of section 450 before subparagraph *a*;
- the portion of subparagraph *b.1* of the first paragraph of section 450 before subparagraph *i*;
- subparagraph *ii* of subparagraph *b* of the first paragraph of section 450.5;
- section 450.9;
- the portion of subparagraph *i* of subparagraph *a* of the first paragraph of section 451 before subparagraph *1*;
- subparagraph *4* of subparagraph *i* of subparagraph *a* of the first paragraph of section 451;
- the portion of subparagraph *f* of the first paragraph of section 451 before subparagraph *1* of subparagraph *i*;
- section 459;
- paragraph *b* of section 460;
- section 462.25;
- the definition of “personne” in section 484;
- the definition of “cessionnaire admissible” and of “débiteur” in section 485;
- paragraph *k* of the definition of “montant remis” in section 485;
- the definition of “personne” in section 485;
- paragraph *a* of the definition of “personne désignée” in section 485;
- the portion of paragraph *b* of the definition of “personne désignée” in section 485 before subparagraph *i*;
- the portion of the definition of “société canadienne admissible” in section 485 before paragraph *a*;
- paragraph *c* of the definition of “société canadienne admissible” in section 485;

- subparagraphs i and ii of subparagraph *k* of the first paragraph of section 485.3;
- subparagraph *o* of the first paragraph of section 485.3;
- paragraph *a* of section 485.9;
- paragraph *b* of section 485.11;
- the portion of section 485.12 before paragraph *a*;
- subparagraph *e* of the second paragraph of section 485.13;
- subparagraph *b* of the first paragraph of section 485.14;
- the portion of section 485.15 before paragraph *c*;
- subparagraphs ii, iii and v of paragraph *c* of section 485.15;
- the portion of subparagraph iv of paragraph *c* of section 485.15 before subparagraph 1;
- section 485.18;
- the portion of section 485.35 before paragraph *a*;
- paragraph *c* of section 485.36;
- the portion of the first paragraph of section 485.37 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 485.37;
- section 485.41;
- section 485.46;
- paragraph *b* of section 485.49;
- the portion of subparagraph *b* of the first paragraph of section 485.51 before subparagraph ii;
- section 485.52;
- section 487.1;

- subparagraphs *a* to *c* of the first paragraph of section 487.2;
- the first and second paragraphs of section 487.3;
- paragraphs *a* and *b* of section 487.5;
- the portion of section 508 before paragraph *a*;
- section 508.1;
- the portion of section 527 before paragraph *a*;
- the portion of section 527.1 before paragraph *a*;
- subparagraphs *i* to *iii* of paragraph *a* of section 527.2;
- the heading of Division IV of Chapter IV of Title IX of Book III of Part I;
- section 529;
- section 530;
- section 531;
- the portion of section 532 before paragraph *a*;
- subparagraph *ii* of paragraph *b* of section 532;
- paragraph *c* of section 532;
- section 533;
- section 534;
- the portion of paragraph *b* of section 535 before subparagraph *i*;
- subparagraph 2 of subparagraph *i* of paragraph *b* of section 535;
- the first paragraph of section 547.1;
- the first and third paragraphs of section 557;
- subparagraph *a* of the first paragraph of section 559;



- subparagraph *c* of the third paragraph of section 559;
- the portion of paragraph *b* of section 560.1.1 before subparagraph iii;
- section 564.2;
- paragraph *c* of section 597.1;
- paragraph *c* of section 597.2;
- paragraphs *a* and *b* of section 598;
- section 599;
- the portion of section 600 before subparagraph i of paragraph *c*;
- the portion of section 600 after subparagraph i of paragraph *c*;
- section 600.0.1;
- section 600.0.2;
- the first paragraph of section 600.0.3;
- subparagraphs *a* and *c* of the second paragraph of section 600.0.3;
- section 600.1;
- section 600.2;
- section 601;
- section 602;
- the portion of section 603 before paragraph *c*;
- subparagraph *a* of the second paragraph of section 605;
- the portion of section 605.1 before subparagraph i of paragraph *a*;
- the portion of section 605.1 after subparagraph i of paragraph *a*;
- section 605.2;

- section 606;
- subsection 1.1 of section 607;
- section 608;
- paragraph *a* of section 609;
- section 610;
- section 611;
- section 612;
- section 612.1;
- section 613;
- section 613.1;
- the portion of section 613.2 before subparagraph ii of paragraph *b*;
- paragraph *a* of section 613.3;
- the portion of paragraph *b* of section 613.3 before subparagraph ii;
- subparagraphs iv to vii of paragraph *b* of section 613.3;
- section 613.4;
- the portion of the first paragraph of section 613.5 before subparagraph *a*;
- the portion of section 613.6 before paragraph *b*;
- paragraph *d* of section 613.6;
- the portion of section 613.7 before paragraph *b*;
- paragraph *c* of section 613.7;
- paragraph *a* of section 613.8;
- section 613.10;

- the portion of section 614 before subparagraph *a* of the second paragraph;
- the portion of section 614 after subparagraph *a* of the second paragraph;
- the portion of section 615 before paragraph *a*;
- paragraph *b* of section 615;
- section 616;
- section 617;
- section 618;
- section 619;
- the heading of Division II of Chapter IV of Title XI of Book III of Part I;
- section 620;
- section 621;
- section 622;
- the first paragraph of section 623;
- the portion of section 624 before paragraph *b*;
- the portion of section 624.1 before paragraph *b*;
- paragraph *c* of section 624.1;
- section 625;
- section 626;
- section 627;
- the portion of section 628 before paragraph *a*;
- the first paragraph of section 629;
- the portion of section 630 before paragraph *b*;

- paragraph *b* of section 630.1;
- section 631;
- section 632;
- the heading of Division IV of Chapter IV of Title XI of Book III of Part I;
- section 633;
- section 634;
- paragraphs *b* and *c* of section 635;
- the heading of Chapter V of Title XI of Book III of Part I;
- section 636;
- the portion of section 637 before paragraph *b*;
- section 638;
- section 638.0.1;
- section 638.1;
- the heading of Chapter VI of Title XI of Book III of Part I;
- section 639;
- section 640;
- section 641;
- section 642;
- the portion of section 643 before paragraph *a*;
- section 644;
- the portion of section 645 before paragraph *c*;
- subparagraph *b* of the first paragraph of section 669.4;
- the portion of section 690.0.1 before paragraph *a*;

- paragraph *b* of section 690.0.1;
- the portion of section 692 before paragraph *a*;
- section 714;
- section 726.4.3;
- the first paragraph of section 726.4.7;
- subparagraphs *a* and *b* of the second paragraph of section 726.4.7;
- subparagraph ii of paragraph *a* of section 726.4.7.1;
- paragraph *b* of section 726.4.7.1;
- paragraph *b* of section 726.4.7.2;
- subparagraph i of paragraph *c* of section 726.4.7.2;
- the portion of section 726.4.7.4 before subparagraph *a* of the second paragraph;
- subparagraph *b* of the second paragraph of section 726.4.7.4;
- subparagraph ii of paragraph *a* of section 726.4.10;
- subparagraph *b* of the second paragraph of section 726.4.10.1;
- subparagraph i of paragraph *d* of section 726.4.12;
- section 726.4.13;
- the portion of section 726.4.14 before paragraph *a*;
- section 726.4.17;
- paragraph *b* of section 726.4.17.2;
- subparagraph *b* of the second paragraph of section 726.4.17.2.1;
- subparagraph i of paragraph *d* of section 726.4.17.4;
- section 726.4.17.5;

- the portion of section 726.4.17.6 before paragraph *a*;
- section 726.4.17.9;
- subparagraph *b* of the first paragraph of section 726.4.17.11;
- subparagraph ii of subparagraph *a* of the second paragraph of section 726.4.17.11;
- subparagraph ii of subparagraph *b* of the second paragraph of section 726.4.17.11;
- the third paragraph of section 726.4.17.11;
- the first paragraph of section 726.4.17.13;
- subparagraphs i and ii of subparagraph *a* of the second paragraph of section 726.4.17.13;
- subparagraphs i and ii of subparagraph *b* of the second paragraph of section 726.4.17.13;
- the portion of section 726.4.17.13 after subparagraph *b* of the second paragraph;
- section 726.4.17.14;
- section 726.4.17.15;
- the portion of section 726.4.17.16 before paragraph *b.1*;
- paragraph *c* of section 726.4.17.16;
- the portion of the first paragraph of section 726.4.17.17 before subparagraph *b*;
- the second and third paragraphs of section 726.4.17.17;
- the portion of subparagraph *a* of the first paragraph of section 726.6 before subparagraph i;
- subparagraph 5 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6;
- subparagraphs iii and iv of subparagraph *a* of the first paragraph of section 726.6;

- subparagraphs 1 and 2 of subparagraph ii of subparagraph *a.2* of the first paragraph of section 726.6;
- subparagraph 1 of subparagraph iii of subparagraph *a.2* of the first paragraph of section 726.6;
- subparagraphs iv and v of subparagraph *a.2* of the first paragraph of section 726.6;
- the portion of subparagraph *a.3* of the first paragraph of section 726.6 before subparagraph 2 of subparagraph i;
- the portion of subparagraph ii of subparagraph *a.3* of the first paragraph of section 726.6 before subparagraph 2;
- subparagraphs ii and iv of subparagraph *e* of the first paragraph of section 726.6;
- subparagraphs *a* and *b* of the second paragraph of section 726.6;
- the portion of subparagraph *b* of the first paragraph of section 726.9.2 before subparagraph i;
- subparagraph ii of subparagraph *b* of the first paragraph of section 726.9.2;
- the portion of the first paragraph of section 726.9.6 before subparagraph *a*;
- subparagraphs *a*, *b* and *e* of the second paragraph of section 726.9.6;
- paragraph *b* of section 726.13;
- the portion of the definition of “bien relatif aux ressources” in section 726.20.1 before paragraph *c*;
- subparagraphs ii and iii of paragraph *a* of the definition of “partie admise du gain en capital imposable” in section 726.20.1;
- section 733.0.0.1;
- the portion of section 733.0.1 before paragraph *a*;
- section 733.1;

- the portion of section 734 before paragraph *b*;
- section 735;
- the second paragraph of section 737.16;
- the portion of paragraph *b* of section 737.19 before subparagraph *i*;
- the definition of “employeur désigné” in section 737.24;
- the portion of section 740.2 before paragraph *a*;
- paragraph *a* of section 740.5;
- subparagraph *ii* of paragraph *b* of section 740.5;
- subparagraph *ii* of paragraph *a* of section 740.7;
- paragraphs *b* and *c* of section 740.7;
- the second paragraph of section 741;
- the portion of the first paragraph of section 744 before subparagraph *a*;
- subparagraph *c* of the first paragraph of section 744;
- the portion of the first paragraph of section 744.1 before subparagraph *a*;
- paragraph *a* of section 744.3;
- subparagraphs *i* and *iii* of paragraph *c* of section 744.3;
- subparagraph 2 of subparagraph *ii* of subparagraph *b* of the third paragraph of section 744.6;
- subparagraph *iii* of subparagraph *c* of the third paragraph of section 744.6;
- the first paragraph of section 745;
- section 752.0.10.11;
- paragraph *a* of section 771.0.2;



- paragraph *a* of section 771.0.2.1;
- section 771.1.6;
- section 771.1.7;
- section 771.1.8;
- section 771.1.9;
- the portion of section 771.1.10 before paragraph *b*;
- subparagraph ii of paragraph *b* of section 771.1.10;
- section 771.1.11;
- subparagraph iii of paragraph *d* of the definition of “impôt sur le revenu ne provenant pas d’une entreprise” in section 772.2;
- paragraph *a* of the definition of “impôt sur le revenu provenant d’une entreprise” in section 772.2;
- subparagraph ii of paragraph *a* of section 776.1.5.2;
- section 776.8;
- the heading of Chapter IV of Title V of Book V of Part I;
- section 776.13;
- the second paragraph of section 776.29;
- subparagraphs i and ii of paragraph *b* of section 776.53;
- subparagraphs i and ii of paragraph *b* of section 776.54;
- subparagraphs i and ii of paragraph *b* of section 776.55;
- subparagraph ii of paragraph *a* of section 776.61;
- section 776.64;
- subparagraph *b* of the second paragraph of section 825;
- the portion of section 832.5 before paragraph *a*;

- subparagraph *i* of paragraph *a* of section 832.5;
- the portion of section 844.4 before paragraph *a*;
- paragraph *b* of the definition of “institution financière” in the first paragraph of section 851.22.1;
- subparagraph *c* of the third paragraph of section 851.22.1;
- subparagraph *a* of the second paragraph of section 851.22.2;
- the portion of the third paragraph of section 851.22.2 before subparagraph *b*;
- subparagraph *c* of the third paragraph of section 851.22.2;
- subparagraph *b* of the second paragraph of section 851.22.13;
- subparagraph *b* of the first paragraph of section 890.1;
- the first paragraph of section 890.3;
- subparagraph *a* of the second paragraph of section 890.3;
- the portion of section 890.4 before paragraph *a*;
- paragraph *c* of section 890.6;
- paragraph *c* of section 939;
- paragraph *b* of section 953;
- paragraph *c.1* of section 965.35;
- the first paragraph of section 965.36;
- section 965.37.1;
- section 965.39;
- paragraph *d* of section 999.1;
- the portion of section 1003 before paragraph *a*;
- the first paragraph of section 1006;

- paragraph *b* of section 1029.6.0.1;
- the first and second paragraphs of section 1029.8;
- the portion of the third paragraph of section 1029.8 before subparagraph *b*;
- the fourth paragraph of section 1029.8;
- the portion of section 1029.8.0.0.1 before paragraph *b*;
- paragraph *c* of section 1029.8.0.0.1;
- section 1029.8.1.2;
- paragraphs *a* and *b* of section 1029.8.2;
- the portion of paragraph *a* of section 1029.8.5.1 before subparagraph *i*;
  - paragraph *b* of section 1029.8.5.1;
  - the portion of paragraph *c* of section 1029.8.5.1 before subparagraph *i*;
  - paragraph *d* of section 1029.8.5.1;
  - the portion of paragraph *g* of section 1029.8.5.1 before subparagraph *i*;
  - paragraph *h* of section 1029.8.5.1;
- section 1029.8.7;
- section 1029.8.9.0.1.1;
- the definition of “dépense admissible” in section 1029.8.9.1;
- the portion of the definition of “dépense de frais généraux” in section 1029.8.9.1 before paragraph *a*;
  - paragraph *b* of the definition of “dépense de frais généraux” in section 1029.8.9.1;
  - the definition of “salaire engagé” in section 1029.8.9.1;

- section 1029.8.9.1.2;
- the portion of the first paragraph of section 1029.8.10 before subparagraph *a*;
- section 1029.8.11;
- the portion of paragraph *a* of section 1029.8.15.1 before subparagraph *i*;
- paragraph *b* of section 1029.8.15.1;
- the portion of paragraph *c* of section 1029.8.15.1 before subparagraph *i*;
- paragraph *d* of section 1029.8.15.1;
- the portion of paragraph *g* of section 1029.8.15.1 before subparagraph *i*;
- paragraph *h* of section 1029.8.15.1;
- section 1029.8.16.1;
- the portion of section 1029.8.18 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.18.0.1 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.18.1.1 before paragraph *b*;
- subparagraph *i* of paragraph *b* of section 1029.8.18.1.1;
- the portion of section 1029.8.18.1.2 before paragraph *b*;
- the portion of section 1029.8.18.2 before paragraph *a*;
- paragraphs *b* and *c* of section 1029.8.18.2;
- section 1029.8.19;
- section 1029.8.19.1;
- the first paragraph of section 1029.8.19.2;

- the portion of the third paragraph of section 1029.8.19.2 before subparagraph *a*;
- subparagraph *c* of the third paragraph of section 1029.8.19.2;
- the fourth paragraph of section 1029.8.19.2;
- the first paragraph of section 1029.8.19.5;
- section 1029.8.19.6;
- paragraph *a* of section 1029.8.19.7;
- section 1029.8.21.1;
- section 1029.8.21.2;
- the portion of the first paragraph of section 1029.8.22.1 before subparagraph *d*;
- subparagraphs *e* and *f* of the first paragraph of section 1029.8.22.1;
- the third, fifth and sixth paragraphs of section 1029.8.22.1;
- section 1029.8.22.2;
- the portion of subparagraph *a* of the first paragraph of section 1029.8.23 before subparagraph *i*;
- subparagraph *i.1* of subparagraph *a* of the first paragraph of section 1029.8.23;
- subparagraph 2 of subparagraph *ii* of subparagraph *a* of the first paragraph of section 1029.8.23;
- subparagraph *i* of subparagraph *b* of the first paragraph of section 1029.8.23;
- subparagraph *c.1* of the first paragraph of section 1029.8.23;
- the portion of subparagraph *d* of the first paragraph of section 1029.8.23 before subparagraph *i*;
- the portion of subparagraph *g* of the first paragraph of section 1029.8.23 before subparagraph *i*;

- the second paragraph of section 1029.8.23;
- the portion of subparagraph ii of subparagraph *b* of the third paragraph of section 1029.8.23 before subparagraph 1;
- subparagraph 2 of subparagraph ii of subparagraph *b* of the third paragraph of section 1029.8.23;
- the fourth paragraph of section 1029.8.23;
- the portion of the first paragraph of section 1029.8.23.1 before subparagraph *b*;
- subparagraphs i and ii of subparagraph *c* of the first paragraph of section 1029.8.23.1;
- subparagraph *d* of the first paragraph of section 1029.8.23.1;
- subparagraph ii of subparagraph *f* of the first paragraph of section 1029.8.23.1;
- subparagraph *g* of the first paragraph of section 1029.8.23.1;
- subparagraph *b* of the second paragraph of section 1029.8.23.1;
- the portion of section 1029.8.23.1 after subparagraph i of subparagraph *c* of the second paragraph;
- the portion of section 1029.8.23.2 before paragraph *b*;
- subparagraphs i and ii of paragraph *c* of section 1029.8.23.2;
- subparagraph ii of paragraph *e.1* of section 1029.8.23.2;
- paragraph *e.2* of section 1029.8.23.2;
- subparagraph iii of paragraph *f* of section 1029.8.23.2;
- the portion of section 1029.8.23.3 before paragraph *b*;
- subparagraphs i and ii of paragraph *c* of section 1029.8.23.3;
- subparagraph ii of paragraph *e.1* of section 1029.8.23.3;
- paragraph *e.2* of section 1029.8.23.3;

- subparagraphs i to iii of paragraph *f* of section 1029.8.23.3;
- the portion of section 1029.8.23.4 before paragraph *a*;
- subparagraphs i and ii of paragraph *c* of section 1029.8.23.4;
- paragraph *d* of section 1029.8.23.4;
- subparagraph ii of paragraph *f* of section 1029.8.23.4;
- paragraph *g* of section 1029.8.23.4;
- paragraphs *b*, *d* and *g* of section 1029.8.24;
- the portion of the first paragraph of section 1029.8.25.1 before subparagraph *a*;
- the second, third and fourth paragraphs of section 1029.8.25.1;
- section 1029.8.31;
- the portion of section 1029.8.32 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.33 before paragraph *a*;
- paragraph *b* of section 1029.8.33;
- the portion of section 1029.8.33.2.1 before subparagraph i of paragraph *b*;
- the portion of section 1029.8.33.2.2 before paragraph *a*;
- section 1029.8.33.2.3;
- the portion of subparagraph *b* of the first paragraph of section 1029.8.33.3 before subparagraph i;
- the portion of subparagraph *c* of the first paragraph of section 1029.8.33.3 before subparagraph i;
- subparagraph ii of subparagraph *c* of the first paragraph of section 1029.8.33.3;
- the portion of subparagraph *c* of the second paragraph of section 1029.8.33.3 before subparagraph i;

- subparagraph ii of subparagraph *c* of the second paragraph of section 1029.8.33.3;
- the portion of subparagraph *f* of the second paragraph of section 1029.8.33.3 before subparagraph i;
- subparagraph ii of subparagraph *f* of the second paragraph of section 1029.8.33.3;
- subparagraphs *a* and *e* of the third paragraph of section 1029.8.33.3;
- section 1029.8.33.7;
- the first paragraph of section 1029.8.33.7.1;
- subparagraphs *a* to *c* of the second paragraph of section 1029.8.33.7.1;
- section 1029.8.33.8;
- subparagraphs *a* and *b* of the third paragraph of section 1029.8.35;
- the portion of the first paragraph of section 1029.8.36.6 before subparagraph *a*;
- the portion of section 1029.8.36.6 after subparagraph *a* of the second paragraph;
- the portion of section 1029.8.36.18 after subparagraph *a* of the first paragraph;
- the portion of section 1029.8.36.21 before paragraph *b*;
- the portion of section 1029.8.36.22 before paragraph *b*;
- section 1029.8.36.24;
- section 1029.8.36.26;
- the portion of the first paragraph of section 1029.8.36.27 before subparagraph ii of subparagraph *b*;
- the second paragraph of section 1029.8.36.27;
- subparagraph *b* of the first paragraph of section 1029.8.36.52;



- subparagraph *b* of the second paragraph of section 1029.8.36.52;
- section 1049.0.1.1;
- section 1056.4;
- section 1056.5;
- section 1056.6;
- subparagraph *h* of the first paragraph of section 1089;
- subparagraph *h* of the first paragraph of section 1090;
- paragraph *e* of section 1094;
- section 1096.2;
- section 1129.36;
- subparagraph *b* of the second paragraph of section 1129.39;
- section 1129.40;
- section 1129.44;
- subsection 3 of section 1136;
- paragraph *c* of subsection 1 of section 1138;
- subsection 2.1 of section 1138;
- the portion of section 1138 after paragraph *a* of subsection 3;
- the portion of section 1141.1.1 after subparagraph *i* of subparagraph *b* of the first paragraph;
- section 1142;
- paragraph *b* of section 1178;
- section 1179;
- subparagraph *b* of the first paragraph of section 1180;

(14) by replacing, in the French text, the words “société admissible” by the words “société de personnes admissible” wherever they appear in the following provisions:

— subparagraph *i* of subparagraph *d* of the first paragraph of section 1029.8.23;

— subparagraph *i* of subparagraph *d.1* of the first paragraph of section 1029.8.23;

— section 1029.8.33.1;

— the portion of the first paragraph of section 1029.8.33.10 before subparagraph *i* of subparagraph *b*;

— the portion of subparagraph *c* of the first paragraph of section 1029.8.33.10 before subparagraph *i*;

— subparagraph *a* of the second paragraph of section 1029.8.33.10;

(15) by replacing the words “designated company” by the words “designated investment company” wherever they appear in the following provisions:

— the first paragraph of section 726.4.8.6;

— subparagraphs *i* to *iv* of subparagraph *b* of the second paragraph of section 726.4.8.6;

— paragraph *b* of section 726.4.8.7.1;

(16) by replacing, in the French text, the word “sociétés” or “SOCIÉTÉS” by the words “sociétés de personnes” or “SOCIÉTÉS DE PERSONNES”, as the case may be, wherever it appears in the following provisions:

— paragraph *b* of section 21.5;

— subparagraph *c* of the second paragraph of section 21.39;

— the portion of paragraph *a* of section 105 before subparagraph *i*;

— subparagraph *ii* of paragraph *a* of section 261.7;

— subparagraph *ii* of paragraph *e* of section 261.7;

- subparagraph 3 of subparagraph iii of paragraph *b* of section 308.3.1;
- the first paragraph of section 359.12.0.1;
- the heading of Title XI of Book III of Part I;
- section 771.1.6;
- section 771.7;
- subparagraph iii of paragraph *a* of the definition of “institution financière” in the first paragraph of section 851.22.1;
- paragraph *d* of section 1029.8.24;

(17) by striking out the definition of “corporation” in the following provisions:

- section 1129.1;
- section 1129.5;
- section 1129.13;
- section 1129.28;
- section 1129.34;
- section 1129.38;
- section 1129.42;
- section 1129.46.

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

72. The Act respecting the application of the Taxation Act (R.S.Q., chapter I-4) is amended by inserting, after section 1, the following section:

“1.1 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

73. The said Act is amended by inserting, after section 5.1 enacted by section 238 of chapter 49 of the statutes of 1995, the following section:

“5.2 Unless the context indicates otherwise, the mention in a particular provision of this Act, of the Taxation Act (chapter I-3), of an Act that amends either of those Acts or of a regulation made under either of those Acts, or of a regulation that amends such a regulation, of a word, group of words, expression or reference to a provision of an Act, that in accordance with the particular Act referred to in the third paragraph, has replaced another word, group of words, expression or reference that appeared in a provision of this Act or of the Taxation Act, is deemed, where that particular provision applies before 20 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

Similarly, unless the context indicates otherwise or the mention has otherwise been modified accordingly, the mention in a particular provision of this Act, of the Taxation Act, of an Act that amends or of a regulation made under either of those Acts, or of a regulation that amends such a regulation, of a word, group of words, expression or reference to a provision of an Act, that is identical to a word, group of words, expression or reference that appeared in a provision of this Act or of the Taxation Act and that has been replaced, in accordance with the particular Act referred to in the third paragraph, by another word, group of words, expression or reference, is deemed, where that particular provision applies after 19 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

The particular Act mentioned in the first and second paragraphs is the Act to harmonize certain legislative provisions of a fiscal nature with the Civil Code of Québec (1997, chapter 3).”

74. The heading of Chapter IX of the said Act is amended by replacing, in the French text, the word “CORPORATIONS” by the word “SOCIÉTÉS”.

75. The said Act, amended by chapters 49 and 63 of the statutes of 1995, and by chapter 39 of the statutes of 1996, is again amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

- the portion of the first paragraph of section 10 before subparagraph *a*;
- the second paragraph of section 10;
- section 11;
- the portion of section 12 before paragraph *a*;
- section 13;
- section 14;
- section 19;
- the portion of section 43 before paragraph *a*;
- the portion of section 44 before paragraph *b*;
- section 55;
- paragraph *d* of section 70;
- section 75;
- section 75.1;
- the portion of section 86 before paragraph *a*;
- section 88;
- section 90;
- section 92;

(2) by replacing the word “société” or “SOCIÉTÉ” by the words “société de personnes” or “SOCIÉTÉ DE PERSONNES”, as the case may be, wherever it appears in the following provisions:

- the heading of Division II of Chapter IV;
- paragraphs *a* to *d* of section 21;
- section 22;
- section 23;

- section 24;
- paragraphs *a* and *b* of section 25;
- section 26;
- section 28;
- section 29;
- section 30;
- section 31;
- section 32;
- section 34;
- the portion of section 43 before paragraph *a*;
- paragraph *b* of section 43;
- the portion of section 45 after subparagraph *a* of the first paragraph;
- section 48;
- section 67;
- the heading of Division III of Chapter VII;
- the portion of the first paragraph of section 76 before subparagraph *a*;
- paragraphs *a* to *c* of section 77;
- paragraphs *a* and *b* of section 78;
- section 79;
- the portion of section 80 before paragraph *a*;
- the first paragraph of section 81;
- the portion of section 82 before paragraph *a*;

- paragraphs *b* to *d* of section 82;
- paragraphs *a* to *c* of section 83;
- the portion of section 84 before subparagraph *i* of paragraph *c*;
- subparagraphs *ii* and *iii* of paragraph *c* of section 84;
- paragraphs *d* and *e* of section 84;
- the portion of paragraph *f* of section 84 before subparagraph *i*;
- subparagraphs *ii* and *iii* of paragraph *f* of section 84;
- paragraph *g* of section 84;
- paragraph *a* of section 85.

ACT RESPECTING THE MINISTÈRE DU REVENU

76. The Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by inserting, after section 1.1, the following section:

“1.2 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

77. Section 4.1 of the said Act is amended by replacing, in the French text, the words “incapacité d’agir” by the word “empêchement”.

78. Section 5 of the said Act, amended by section 19 of chapter 35 of the statutes of 1996, is again amended by replacing, in the French text of the fourth paragraph, the word “jurisdiction” by the word “compétence”.

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

“11. Every person whom the Minister authorizes for that purpose may administer the oaths that a person may be required to take under a fiscal law or a regulation made under such a law.”

80. Section 12 of the said Act, amended by section 10 of chapter 31 of the statutes of 1996, is replaced by the following section:

“12. The duties and other amounts owed by a person under a fiscal law shall be debts owing to the Government; they may be recovered before any competent court or in any other manner provided by a fiscal law; subject to paragraph *b* of section 97.2, the amounts collected under such a fiscal law shall form part of the consolidated revenue fund.”

81. Section 13 of the said Act is amended by replacing the words “court of competent jurisdiction, the prothonotary or clerk” in the third paragraph by the words “competent court, the clerk”.

82. Section 14 of the said Act, amended by sections 201 and 362 of chapter 1 of the statutes of 1995 and by section 279 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the sixth paragraph;

(2) by replacing the words “head office” in the sixth paragraph by the words “principal establishment”.

83. Section 14.7 of the said Act, amended by section 239 of chapter 49 of the statutes of 1995, is again amended by replacing the word “nil” by the words “equal to zero”.

84. Section 15 of the said Act, amended by section 12 of chapter 31 of the statutes of 1996, is again amended by replacing, in the French text, the second paragraph by the following paragraph:

“Il en va de même à l'égard d'un paiement devant être fait à un créancier détenant une sûreté fournie par la personne redevable d'un montant exigible en vertu d'une loi fiscale ou au cessionnaire d'une créance cédée par celle-ci lorsque ce paiement, si ce n'était de la sûreté ou de la cession de créances, devrait être fait à cette personne.”

85. Section 15.7 of the said Act is replaced by the following section:

“15.7 Where the Minister wishes to send a notice to a person as provided for in sections 15 to 15.3 and that person is doing business under a name other than its own name, the notice is deemed to have been given to such person if it was addressed to the name the person has given itself or by which the person is generally known and the notice is deemed to have been served upon such person if it has been handed to a person of full age employed at the head office of the



addressee or in one of the addressee's establishments in Québec or has been sent to the addressee by registered or certified mail."

86. Section 16.5 of the said Act is amended by replacing the words "a guarantee" by the word "security".

87. Section 17.2 of the said Act, replaced by section 269 of chapter 63 of the statutes of 1995, is amended by replacing the words "security, in an amount and a form satisfactory" by the words "security, of a value and in a form satisfactory".

88. Section 17.3 of the said Act, amended by section 270 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing the words "in the amount he may fix" in the portion before paragraph *a* by the words "of the value he fixes";

(2) by replacing paragraphs *b* and *b.1* by the following paragraphs:

"*(b)* is controlled by a person who has been convicted of an offence against a fiscal law within the preceding five years, or is controlled by a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

"*(b.1)* is controlled by a person who has failed to pay to the Minister an amount that he was required to pay to him under section 1015 of the Taxation Act or section 23, 24 or 24.0.1 or is controlled by a person one of whose directors or senior officers has failed to pay such an amount;"

(3) by replacing paragraph *g* by the following paragraph:

"*(g)* is a person one of whose directors or senior officers is or has been a director or senior officer of a corporation or a member of a partnership whose registration certificate or permit issued under a fiscal law has been revoked in the 24 months preceding the application."

89. Section 17.4 of the said Act is replaced by the following section:

"17.4 The Minister may, at any time, require additional security if, at that time, the value of the security furnished is less than the value that could be fixed at that time according to the terms and conditions provided in section 17.2 or 17.3."

90. Section 17.5 of the said Act, amended by section 15 of chapter 31 of the statutes of 1996, is again amended

(1) by replacing subparagraphs *b* and *b.1* of the first paragraph by the following subparagraphs:

“(*b*) is controlled by a person who has been convicted of an offence against a fiscal law within the preceding five years, or is controlled by a person one of whose directors or senior officers has been convicted of such an offence within the preceding five years;

“(*b.1*) is controlled by a person who has failed to pay to the Minister an amount that he was required to pay to him under section 1015 of the Taxation Act or section 23, 24 or 24.0.1 or is controlled by a person one of whose directors or senior officers has failed to pay such an amount;”;

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

“(*h*) is a person any of whose directors or senior officers is or has been a director or senior officer of a corporation or a member of a partnership whose registration certificate or permit issued under a fiscal law has been revoked in the 24 months preceding the application; or ”;

(3) by replacing, in the French text of the second paragraph, the words “le cautionnement prévu” by the words “la sûreté prévue”.

91. Section 20 of the said Act, amended by section 240 of chapter 49 of the statutes of 1995, is again amended by replacing the words “must be considered” in the second paragraph by the words “is deemed”.

92. Section 25.4 of the said Act is amended, in the French text,

(1) by replacing the word “incapable” by the word “empêchée”;

(2) by replacing the words “cette incapacité” by the words “cet empêchement”.

93. Section 26 of the said Act is repealed.

94. Section 31.1.3 of the said Act, replaced by section 273 of chapter 63 of the statutes of 1995 and by section 17 of chapter 12 of the statutes of 1996, is amended by striking out the words “declared by law to be”.

95. Section 33.1 of the said Act is repealed.

96. Section 34 of the said Act, amended by section 242 of chapter 49 of the statutes of 1995, is again amended by replacing the words “at his place of business or residence” in the first paragraph of subsection 1 by the words “at his establishment, at his residence”.

97. Section 78.1 of the said Act is amended in the first paragraph

(1) by replacing the words “or lessee” by the words “, lessee or charterer”;

(2) by replacing the words “, establishment or place of business” by the words “or establishment”.

98. Section 78.2 of the said Act is amended in the first paragraph

(1) by replacing the words “legal person” by the word “corporation”;

(2) by striking out, in the French text, the word “social”.

99. Section 79 of the said Act is replaced by the following section:

“79. Where a fiscal law or a regulation thereunder provides for the sending by mail of a request for information, of a notice or of a formal demand, an affidavit taken by a public servant of the Ministère du Revenu who had knowledge of the facts shall constitute proof, in the absence of proof to the contrary, that such provision of the law or regulation was complied with, provided that the certificate issued for the sending of the document by registered or certified mail, or the portion thereof that is relevant to the particular case, and a true copy of the request, notice or demand is attached to the affidavit.”

100. Section 80 of the said Act is amended

(1) by striking out, in the seventh line of the first paragraph of subsection 1, the word “ordinary”;

(2) by replacing the words “as *prima facie*” in the third and fourth paragraphs of subsection 1 by the words “, in the absence of proof to the contrary, as”.

101. Section 83 of the said Act is amended, in the English text, by replacing the words “*prima facie* proof” by the words “proof, in the absence of proof to the contrary,”.

102. Section 93.7 of the said Act is amended by replacing the words “is null, as is” by the words “lapses, as does”.

103. Section 96 of the said Act is amended by replacing, in the French text of the second paragraph, the words “d’un cautionnement prévu” by the words “d’une sûreté prévue”.

104. The said Act, amended by chapter 46 of the statutes of 1994, by chapters 1, 18, 36, 43, 49, 63 and 69 of the statutes of 1995 and by chapters 12, 31, 33, 35 and 81 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

- the second paragraph of section 9;
- section 59.0.4;
- the seventh paragraph of section 69;

(2) by replacing the words “court of competent jurisdiction” by the words “competent court” wherever they appear in the following provisions:

- the first paragraph of section 12.1;
- section 12.3;

(3) by replacing, in the French text, the word “garantie” by the word “sûreté” in the following provisions:

- the first paragraph of section 15.1;
- section 15.3.1;

(4) by replacing the words “legal person” by the word “corporation” in the following provisions:

- the second paragraph of section 15.2;
- the second paragraph of section 69.1;

(5) by replacing, in the French text, the word “raisonnables” by the word “légitimes” in the following provisions:

- the first paragraph of section 17;
- section 53;

(6) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- the first paragraph of section 24.0.1;
- the second paragraph of section 24.0.2;
- section 58;
- section 68;

(7) by replacing the word “prothonotary” by the word “clerk” in the following provisions:

- section 48;
- the second paragraph of section 49;
- the first paragraph of section 50;

(8) by replacing the words “as *prima facie* proof” and “shall be *prima facie* proof”, as the case may be, by the words “as proof, in the absence of proof to the contrary,” and “shall be proof, in the absence of proof to the contrary,” wherever they appear in the following provisions:

- section 81;
- section 82;
- section 90;

— section 91;

— section 92.

CROWN PAYMENTS PRESCRIPTION ACT

105. The Crown Payments Prescription Act (R.S.Q., chapter P-18) is repealed.

ACT RESPECTING THE QUÉBEC PENSION PLAN

106. The Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by inserting, after section 1, the following section:

“1.1 The application of section 5, Title III, Division I of Title V, section 215 and the regulations made under section 4, 5 or 6 shall not be affected by article 77 of the Civil Code of Québec in determining whether or not a person is resident in Québec, in Canada or elsewhere.”

107. Section 81 of the said Act, amended by section 23 of chapter 23 of the statutes of 1994 and by section 858 of chapter 2 of the statutes of 1996, is again amended by replacing the word “constitution” in the French text of paragraph *h* by the words “constitution en personne morale”.

ACT RESPECTING REAL ESTATE TAX REFUND

108. Section 1 of the Act respecting real estate tax refund (R.S.Q., chapter R-20.1), amended by section 889 of chapter 2 of the statutes of 1996, is again amended by replacing paragraph *b* by the following paragraph:

“(b) “real estate tax” for a year means the aggregate of the annual taxes levied by a municipality and a school board for their fiscal period beginning in the year, with respect to an immovable used as a dwelling, including a lessee’s tax;”.

ACT RESPECTING QUÉBEC BUSINESS INVESTMENT COMPANIES

109. Section 1 of the Act respecting Québec business investment companies (R.S.Q., chapter S-29.1) is amended by replacing, in the French text of the second paragraph, the words “corporation privée” and “corporation publique” respectively by the words “société privée” and “société publique”.

110. Section 12 of the said Act is amended, in the French text, by replacing subparagraph 1 of the third paragraph by the following subparagraph:

“1° elle est une société privée sous contrôle canadien au sens de l'article 1 de la Loi sur les impôts (chapitre I-3);”.

ACT RESPECTING FISCAL INCENTIVES TO INDUSTRIAL DEVELOPMENT

111. Section 1 of the Act respecting fiscal incentives to industrial development (R.S.Q., chapter S-34) is amended

(1) by replacing the portion before the definition of “production operations” by the following:

“1. In this Act and in the regulations, unless the context indicates otherwise, “taxation year” and “mineral resource” have the meaning assigned by sections 1, and 5 to 7, as the case may be, of the Taxation Act (chapter I-3), “related corporation” has the meaning assigned by sections 17 to 21 of that Act and”;

(2) by replacing, in the French text of the definition of “activités de production”, the words “biens mobiliers” by the word “meubles”.

112. The said Act is amended by inserting, after section 1, the following section:

“1.1 In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

113. Section 6 of the said Act is amended by replacing, in the French text,

(1) the word “corporation” wherever it appears by the word “société”;

(2) the word “corporations” in subparagraph ii of paragraph *b* by the word “sociétés”.

114. The said Act is amended by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- section 2;
- section 4;
- section 5;
- section 7;
- section 8;
- section 9;
- section 10;
- section 11;
- section 12;
- section 14;
- paragraph *b* of section 15;
- the second and third paragraphs of section 16;
- the first paragraph of section 17;
- section 18;
- section 19;
- section 20;
- the portion of the first paragraph of section 21 before subparagraph *a*;
- the first paragraph of section 22;
- section 22.1;
- section 23;
- section 24;
- section 25;



- the portion of section 26 before subparagraph *a* of the second paragraph;
- section 29.

## ACT RESPECTING THE QUÉBEC SALES TAX

115. Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), amended by section 23 of chapter 23 of the statutes of 1994, by section 247 of chapter 1 of the statutes of 1995, by section 246 of chapter 49 of the statutes of 1995 and by section 299 of chapter 63 of the statutes of 1995, is again amended

(1) by replacing, in the French text, the word “corporation” by the word “société” wherever it appears in the following provisions:

- paragraphs 1 and 2 of the definition of “année d'imposition”;
- the definition of “caisse de crédit” and of “coopérative”;
- the portion of the definition of “coopérative d'habitation” before paragraph 3;
- the portion of the definition of “fédération de sociétés mutuelles d'assurance” before paragraph 1;
- paragraph 2 of the definition of “institution financière désignée”;
- paragraph 1 of the definition of “municipalité”;
- subparagraphs *a* to *d* of paragraph 2 of the definition of “régime de placement”;
- paragraph 3 of the definition of “régime de placement”;
- paragraph 3 of the definition of “regroupement de sociétés mutuelles d'assurance”;
- paragraph 17 of the definition of “service financier”;
- the definition of “titre de participation”;

(2) by replacing paragraph 1 of the definition of “officer” by the following paragraph:

“(1) a member of the board of directors, board of management or other governing board of a society, association, club, body, corporation, partnership, union or other organization of any kind,”;

(3) by striking out, in the French text of paragraph 2 of the definition of “congrès étranger”, the word “social” wherever it appears;

(4) by replacing the word “registered” in subparagraph *a* of paragraph 4 of the definition of “builder” by the words “entered in the land register”;

(5) by striking out the word “, debenture” in the definition of “membership”;

(6) by replacing the definition of “residential unit held in co-ownership” by the following definition:

“ “residential unit held in co-ownership” means a residential complex that is, or is intended to be, a bounded space in a building described as a distinct entity on the declaration of co-ownership entered in the land register and includes any interest in land pertaining to ownership of the entity;”;

(7) by replacing, in the French text, the definition of “personne” by the following definition:

“«personne» signifie une fiducie, un particulier, une société, une société de personnes, une succession ou un organisme qui est une association, un club, une commission, un syndicat ou une autre organisation;”;

(8) by replacing, in the French text of the portion of paragraph 2 of the definition of “régime de placement” before subparagraph *a*, the word “corporations” by the word “sociétés”;

(9) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— paragraphs 1 and 2 of the definition of “activité commerciale”;

— paragraph 17 of the definition of “service financier”.

116. The said Act is amended by inserting, after the heading of Division II of Chapter I of Title I, the following section:

“1.1 For the purposes of this Title and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

117. Section 36 of the said Act is amended by striking out the word “, debenture” in the first paragraph.

118. Section 78 of the said Act is amended

(1) by replacing the word “executor” in paragraph 1 by the word “liquidator”;

(2) by replacing the words “to the executor, the executor” in paragraph 2 by the words “to the liquidator, the liquidator”;

(3) by replacing the words “the executor” in paragraphs 3 to 5 by the words “the liquidator”.

119. Section 79 of the said Act is replaced by the following section:

“79. For the purposes of section 78, “liquidator” means the liquidator of the succession of the individual or any other person who is responsible under the appropriate law for the proper collection, administration and alienation of the property of the individual, for the payment of the debts of the individual to the extent of the proceeds of the alienation of that property and for the distribution of the property of the succession of the individual among the beneficiaries of the succession.”

120. Section 113 of the said Act is amended by replacing, in the French text of paragraph 1, the word “domicile” by the words “lieu de résidence”.

121. Section 157 of the said Act is amended by replacing, in the French text, the word “domicile” by the words “leurs lieux de résidence”.

122. Section 310 of the said Act is amended, in the definition of “receiver” in the second paragraph,

(1) by striking out the word “debenture,” in the following provisions:

— paragraph 1;

— the portion after paragraph 3;

(2) by replacing, in the French text of paragraph 2, the word “corporation” by the word “société”.

123. Section 350.12 of the said Act is amended by replacing, in the French text of paragraph 2, the words “un bien” by the words “des biens”.

124. Section 350.18 of the said Act is amended

(1) by replacing, in the French text, the words “un cautionnement” by the words “une sûreté”;

(2) by replacing the words “in an amount determined by the Minister” by the words “of a value fixed by the Minister”.

125. Section 350.21 of the said Act is amended

(1) by replacing the word “cancel” in the portion of the first paragraph before subparagraph 1 by the word “revoke”;

(2) by replacing the words “cancels” and “cancellation” in the second paragraph by the words “revokes” and “revocation”, respectively.

126. Section 350.22 of the said Act is amended by replacing the words “cancelled” and “cancellation” respectively by the words “revoked” and “revocation”.

127. Section 350.23 of the said Act is amended by replacing the word “cancellation” by the word “revocation”.

128. Section 350.44 of the said Act, enacted by section 301 of chapter 1 of the statutes of 1995 and amended by section 432 of chapter 63 of the statutes of 1995, is again amended by replacing the words “place of business” in subparagraph 2 of the first paragraph by the word “establishment”.

129. Section 415 of the said Act is amended by replacing the words “place of business” in the second paragraph by the word “establishment”.

130. Section 483 of the said Act is amended by replacing the word “physically” in the second paragraph by the words “in fact”.

131. Section 485.2 of the said Act, enacted by section 339 of chapter 1 of the statutes of 1995, is amended by replacing the words “as *prima facie*” in the second paragraph by the words “, in the absence of proof to the contrary, as”.

132. Section 493 of the said Act, amended by section 498 of chapter 63 of the statutes of 1995, is again amended by replacing, in the French text of the first paragraph, the word “manufacturier” by the word “fabricant”.

133. The said Act is amended by inserting, after section 506, the following section:

“506.1 For the purposes of this Title and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

134. Section 520 of the said Act is amended

(1) by replacing paragraph 7 by the following paragraph:

“(7) a premium payable under a contract of reinsurance or of insurance covering the risks referred to in article 2390 of the Civil Code other than risks relating to the use of a pleasure boat on inland waters only;”;

(2) by striking out, in the French text of paragraph 12, the words “, compagnie ou corporation”.

135. The said Act, amended by chapter 23 of the statutes of 1994, by chapters 1, 47, 49 and 63 of the statutes of 1995 and by chapter 2 of the statutes of 1996, is again amended

(1) by replacing, in the French text, the word “société” by the words “société de personnes” wherever it appears in the following provisions:

— section 4;

— section 7;

— paragraph 2 of section 11;

- paragraph 3 of section 42.3;
- section 50;
- the portion of section 105 before paragraph 1;
- subparagraph *b* of paragraph 1 of section 105;
- subparagraph *b* of paragraph 3 of section 203;
- the portion of subparagraph 1 of the first paragraph of section 211 before subparagraph *a*;
- subparagraph 3 of the first paragraph of section 211;
- the portion of section 212 before paragraph 1;
- section 245;
- paragraph 2 of section 246;
- the heading of subdivision 3 of subdivision II of subdivision 5 of Division II of Chapter V of Title I;
- the first paragraph of section 250;
- section 251;
- the portion of the first paragraph of section 252 before subparagraph 1;
- the portion of section 253 before paragraph 1;
- section 255;
- the heading of subdivision 8 of Division II of Chapter V of Title I;
- the portion of section 282 before paragraph 1;
- paragraph 2 of section 282;
- the portion of section 286 before paragraph 1;
- paragraphs 1 and 2 of section 292;

- the portion of section 346 before paragraph 1 ;
- the first paragraph of section 347 ;
- the heading of subdivision 2 of Division I of Chapter VII of Title I ;
- the first paragraph of section 358 ;
- the portion of subparagraph 2 of the second paragraph of section 358 before subparagraph *a* ;
- subparagraph 1 of the third paragraph of section 358 ;
- the portion of section 359 before paragraph 2 ;
- subparagraphs *a* and *b* of paragraph 2 of section 359 ;
- the portion of paragraph 3 of section 359 before subparagraph *b* ;
- subparagraph *i* of subparagraph *b* of paragraph 3 of section 359 ;
- subparagraph 2 of the second paragraph of section 458.4 ;

(2) by replacing, in the French text, the word “corporation” or “Corporation” by the word “société” or “Société”, as the case may be, wherever it appears in the following provisions:

- section 5 ;
- section 6 ;
- paragraph 1 of section 11 ;
- section 12.1 ;
- section 76 ;
- section 77 ;
- the portion of section 105 before paragraph 1 ;
- subparagraph *b* of paragraph 1 of section 105 ;
- section 138 ;

- subparagraph *c* of paragraph 3 of section 203;
  - the heading of subdivision 8 of Division II of Chapter V of Title I;
  - the portion of section 282 before paragraph 2;
  - the portion of section 286 before paragraph 1;
  - section 328;
  - section 329;
  - section 331;
  - the portion of the first paragraph of section 332 before subparagraph *e* of subparagraph 1;
  - subparagraph 2 of the first paragraph of section 332;
  - section 333;
  - section 333.1;
  - the first paragraph of section 334;
  - the portion of section 335 before paragraph 1;
  - paragraphs 2 and 3 of section 335;
  - section 349;
  - section 381;
  - section 382;
- (3) by replacing, in the French text, the word “corporations” by the word “sociétés” wherever it appears in the following provisions:
- the portion of section 76 before paragraph 2;
  - the portion of section 329 before paragraph 1;
  - section 330;



— subparagraph *e* of subparagraph 1 of the first paragraph of section 332;

— section 333;

— section 349;

— paragraph 32 of section 677;

(4) by replacing the word “registered” by the words “entered in the land register” wherever it appears in the following provisions:

— the second paragraph of section 88;

— subparagraph 1 of the second paragraph of section 224;

— paragraph 3 of section 621;

— the portion before paragraph 1 of section 622;

— paragraph 3 of section 622;

(5) by replacing the words “adapted as required” by the words “with the necessary modifications” in the following provisions:

— section 267;

— section 674.6;

(6) by replacing, in the French text, the word “INCORPORÉ” or “incorporé” by the words “CONSTITUÉ EN SOCIÉTÉ” or “constitué en société”, as the case may be, wherever it appears in the following provisions:

— the heading of Division XII of Chapter VI of Title I;

— section 342;

— section 343;

— section 344.

#### FUEL TAX ACT

136. Section 27.6 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended by replacing the words “his firm name” in the second paragraph by the words “the name he uses in doing business”.

137. Section 45.1 of the said Act is amended

(1) by replacing the words “or lessee” in the first paragraph by the words “, lessee or charterer”;

(2) by replacing the words “or lessee” wherever they appear in the second paragraph by the words “, lessee or charterer”.

138. Section 50 of the said Act, amended by section 45 of chapter 31 of the statutes of 1996, is again amended by replacing, in subsection 2, the words “as *prima facie* proof” by the words “, in the absence of proof to the contrary, as proof”.

139. Section 54 of the said Act is amended by striking out the words “, in the absence of proof to the contrary,”.

140. Section 55 of the said Act is amended

(1) by replacing, in the French text of subsection 2, the words “*prima facie*” by the words “, en l’absence de toute preuve contraire,”;

(2) by replacing, in the English text of subsection 2, the words “*prima facie* evidence” by the words “, in the absence of proof to the contrary, proof”.

141. The said Act is amended by replacing, in the French text, the words “le cautionnement prévu” by the words “la sûreté prévue” in the following provisions:

- paragraph *c* of section 24;
- paragraph *e* of section 27.1.

ACT RESPECTING THE APPLICATION OF THE TAXATION ACT

142. The Act respecting the application of the Taxation Act (1972, chapter 24) is amended by inserting, after section 1, the following section:

“1 *a*. In this Act and the regulations, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”

143. The said Act is amended, in the French text,

(1) by replacing the word “corporation” by the word “société” wherever it appears in the following provisions:

— the first paragraph of section 88, amended by section 42 of chapter 18 of the statutes of 1973 and by section 282 of chapter 39 of the statutes of 1996;

— section 89, replaced by section 43 of chapter 18 of the statutes of 1973;

— paragraphs *a* and *b* of section 90;

— section 97, amended by section 100 of chapter 26 of the statutes of 1972;

— section 130, replaced by section 230 of chapter 19 of the statutes of 1986;

— section 135, amended by section 104 of chapter 26 of the statutes of 1972 and replaced by section 230 of chapter 26 of the statutes of 1978;

— section 140*a*, enacted by section 107 of chapter 26 of the statutes of 1972 and replaced by section 234 of chapter 19 of the statutes of 1986;

(2) by replacing the word “société” by the words “société de personnes” in the following provisions:

— section 89, replaced by section 43 of chapter 18 of the statutes of 1973;

— paragraphs *a* and *b* of section 90;

— section 97, amended by section 100 of chapter 26 of the statutes of 1972.

ACT TO AMEND THE TAXATION ACT, THE ACT  
RESPECTING THE QUÉBEC SALES TAX AND  
OTHER LEGISLATIVE PROVISIONS

144. (1) Section 505 of the Act to amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions (1995, chapter 63) is amended

(1) by replacing the heading of Chapter I of Title IV.1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1), enacted by subsection 1, by the following heading:

“INTERPRETATION”;

(2) by replacing the definition of “person” in section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1, by the following definition:

“ “person” means a natural person, corporation, partnership, trust, succession, or a body that is an association, club, commission, society, union or other organization of any kind;”;

(3) by inserting, after the definition of “person” in section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1, the following definition:

“ “principal establishment” in respect of an owner means

(1) in the case of a natural person, the address of the owner’s principal residence that is communicated to the Société de l’assurance automobile du Québec — referred to in this Title as “the Société” — as information forming the registration of the truck in accordance with the Regulation respecting road vehicle registration (Order in Council 1420-91 (1991, G.O. 2, 4111)) and any present and future amendments; and

(2) in any other case, the address of the owner’s principal establishment that is communicated to the Société as information forming the registration of the truck in accordance with the Regulation respecting road vehicle registration (Order in Council 1420-91 (1991, G.O. 2, 4111)) and any present and future amendments;”;

(4) by striking out the definitions of “principal place of business” and “Société” in section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1;

(5) by inserting, after section 541.1 of the Act respecting the Québec sales tax, enacted by subsection 1 of the said section 505, the following section:

“541.1.1 For the purposes of this Title and the regulations thereunder, a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”.”;

(6) by replacing the words “place of business” in subparagraph *b* of paragraph 3 of section 541.3 of the Act respecting the Québec sales tax, enacted by subsection 1, by the word “establishment”.

(2) Subsection 1 has effect from 15 December 1995.

145. Unless the context indicates otherwise, the mention in a particular provision of an Act or regulation referred to in the second paragraph, of a word, group of words, expression or reference to a provision of an Act, that in accordance with this Act, has replaced another word, group of words, expression or reference that appeared in a provision of this Act, is deemed, where that particular provision applies before 20 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

For the purposes of the first paragraph, the Acts and regulations referred to are the following:

(1) the Land Transfer Duties Act (R.S.Q., chapter D-17) or an Act amending that Act, with amendments and future amendments;

(2) the Tobacco Tax Act (R.S.Q., chapter I-2) or an Act amending that Act, with amendments and future amendments;

(3) the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) or an Act amending that Act, with amendments and future amendments;

(4) the Fuel Tax Act (R.S.Q., chapter T-1) or an Act amending that Act, with amendments and future amendments;

(5) a regulation made under an Act mentioned in paragraphs 1 to 4 or a regulation amending such a regulation, with amendments and future amendments.

146. Unless the context indicates otherwise or the mention has otherwise been modified accordingly, the mention in a particular provision of an Act or regulation referred to in the second paragraph, of a word, group of words, expression or reference to a provision of an Act, that is identical to a word, group of words, expression or reference that appeared in a provision of that Act, and that in accordance with this Act, has been replaced by another word, group of words, expression or reference, is deemed, where that particular provision applies after 19 March 1997, to be a mention of the replaced word, group of words, expression or reference, as the case may be.

For the purposes of the first paragraph, the Acts and regulations referred to are the following:

(1) the Land Transfer Duties Act (R.S.Q., chapter D-17) or an Act amending that Act, with amendments and future amendments;

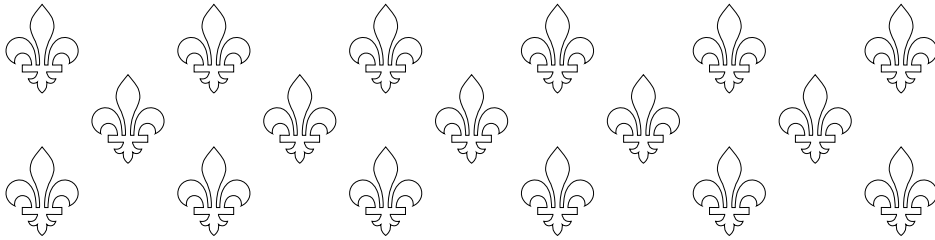
(2) the Tobacco Tax Act (R.S.Q., chapter I-2) or an Act amending that Act, with amendments and future amendments;

(3) the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) or an Act amending that Act, with amendments and future amendments;

(4) the Fuel Tax Act (R.S.Q., chapter T-1) or an Act amending that Act, with amendments and future amendments;

(5) a regulation made under an Act mentioned in paragraphs 1 to 4 or a regulation amending such a regulation, with amendments and future amendments.

147. This Act comes into force on 20 March 1997.



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# NATIONAL ASSEMBLY

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SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 131  
(1997, chapter 6)

**An Act to amend the Act respecting  
the Ministère du Conseil exécutif  
and other legislative provisions  
as regards standards of ethics  
and professional conduct**

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**Introduced 15 December 1995  
Passage in principle 13 June 1996  
Passage 18 March 1997  
Assented to 20 March 1997**

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**Québec Official Publisher  
1997**

## EXPLANATORY NOTES

*This bill provides that the Government will be empowered to make regulations to enact standards of ethics and professional conduct applicable to the public office holders specified in the bill and to require the boards of directors of government agencies and corporations to adopt codes of ethics and professional conduct applicable to such public office holders. The regulations applicable to such public office holders will also define the authorities responsible for, and the procedure governing, examinations and inquiries with respect to misconduct, provide for appropriate penalties, and indicate by which authorities the penalties are to be determined and are to be imposed.*

*The bill also requires the boards of directors of government agencies and corporations to adopt codes of ethics and professional conduct applicable to board members and certain designated persons who are not public office holders within the meaning of the Act.*

*The bill also imposes on various institutions in the sectors of education and health and social services the obligation to adopt standards of ethics and professional conduct applicable to their directors.*

*Lastly, the bill provides that any person who derives a benefit from a failure to comply with a standard established by regulation will be liable to the State for the value of the benefit obtained.*

**LEGISLATION AMENDED BY THIS BILL:**

- Education Act (R.S.Q., chapter I-13.3);
- Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14);
- Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30).



## Bill 131

### **An Act to amend the Act respecting the Ministère du Conseil exécutif and other legislative provisions as regards standards of ethics and professional conduct**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) is amended by inserting, after section 3, the following division:

#### “DIVISION I.1

##### “STANDARDS OF ETHICS AND PROFESSIONAL CONDUCT

#### “§ 1. — *Public office holders*

“3.0.1 Public office holders shall be subject to the standards of ethics and professional conduct enacted by government regulation, including those relating to remuneration.

The following persons are public office holders:

(1) the members of the board of directors of, and members of, a government agency or government corporation within the meaning of the Auditor General Act (chapter V-5.01) other than a legal person less than one hundred per cent of the voting shares of which are held by a government agency or government corporation to which this subparagraph applies, and the persons holding administrative offices provided for by law within such an agency or corporation;

(2) the persons appointed or designated by the Government or by a minister to an office within any agency or corporation that is not a public body within the meaning of the Auditor General Act to whom subparagraph 1 does not apply.

A person already governed by standards of ethics or professional conduct under the Public Service Act (chapter F-3.1.1) shall, in addition, be subject to the standards prescribed under this division where that person's position is that of a public office holder.

This section does not apply to judges of a court within the meaning of the Courts of Justice Act (chapter T-16), to bodies every member of which is a judge of the Court of Québec or to the Conseil de la magistrature.

“3.0.2 The regulations made under section 3.0.1 may

(1) prescribe standards that vary according to the various classes of agencies, corporations or persons to which they apply or that apply only to certain classes of them;

(2) prescribe the rules with which public office holders are required to comply after the expiry of their term of office, and the period of compliance;

(3) regulate or prohibit certain practices relating to the remuneration of public office holders;

(4) require the members of the board of directors of, or members of, a government agency or a government corporation referred to in subparagraph 1 of the second paragraph of section 3.0.1 to establish, in conformity with the standards prescribed by the regulations, a code of ethics and professional conduct applicable to the persons referred to in that subparagraph and specify the matters to be addressed by the codes; the codes may prescribe standards that vary according to the various classes of persons to which they apply or that apply only to certain classes among them;

(5) establish the authorities responsible for, and the procedure governing, examinations of and inquiries into alleged or actual conduct that may be in contravention of the law, the regulations or the codes of ethics and professional conduct, prescribe appropriate penalties and determine the authorities that are to determine or impose such penalties;

(6) determine the terms and conditions according to which public office holders may be temporarily relieved of their duties.

The Government may, by regulation and according to the terms it determines, extend the jurisdiction of an existing authority or of its members to include the jurisdiction under subparagraph 5 of the first paragraph.

The government agency or government corporation must ensure public access to the code and publish it in its annual report.

The annual report shall, in addition, state the number of cases dealt with and the follow-up thereon and set out any breaches determined during the year by the disciplinary authorities, the determination thereof, any penalties imposed by the competent authorities and the names of any public office holders revoked or suspended during the year.

“§ 2. — *Government agencies and government corporations*

“3.0.3 The members of the board of directors of, and members of, every government agency or government corporation not referred to in subparagraph 1 of the second paragraph of section 3.0.1 must establish a code of ethics and professional conduct which is applicable to them.

The members of the board of directors of, and members of, every government agency or government corporation must establish a code of ethics and professional conduct applicable to every person who, at the request of the agency or corporation, acts as a director or member of any agency or corporation that is not a government agency or a government corporation.

Such codes shall set out the duties and obligations of the persons to which they apply, and may prescribe standards that vary according to the various classes of persons to which they apply or that apply only to certain classes of persons. Such codes must, among other things,

- (1) include preventive measures, in particular rules for the disclosure of interests;
- (2) deal with the identification of situations of conflict of interest;
- (3) regulate or prohibit practices relating to remuneration;
- (4) specify the duties and obligations of persons even after they leave office;
- (5) include enforcement mechanisms, in particular the designation of the persons charged with the enforcement of the code and provide for penalties.

The government agency or government corporation must ensure public access to the codes, and publish them in its annual report.

The annual report shall, in addition, state the number of cases dealt with and the follow-up thereon and set out any breaches determined during the year by the disciplinary authorities, the determination thereof, any penalties imposed by the competent authorities and the names of any persons revoked or suspended during the year.

“§ 3. — *Health and social services and education sectors*

“3.0.4 The members of the board of directors, or of the entity acting as such, of every body referred to below must establish a code of ethics and professional conduct which is applicable to them:

(1) every educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1);

(2) every general and vocational college established under the General and Vocational Colleges Act (chapter C-29);

(3) every private institution accredited for the purposes of subsidies under the Act respecting private education (chapter E-9.1);

(4) every other educational institution more than half of whose operating expenses are paid out of appropriations appearing in the budget estimates tabled in the National Assembly;

(5) every public or private institution that is a party to an agreement and every regional board referred to in the Act respecting health services and social services (chapter S-4.2);

(6) the regional council established under the Act respecting health services and social services for Cree Native persons (chapter S-5).

The code shall set out the duties and obligations of the persons to which it applies, and may prescribe standards that vary according to the various classes of persons to which they apply or that apply only to certain classes of persons. The code must, among other things,

(1) include preventive measures, in particular rules for the disclosure of interests;

(2) deal with the identification of situations of conflict of interests;

- (3) regulate or prohibit practices relating to remuneration;
- (4) specify the duties and obligations of persons even after they leave office;
- (5) include enforcement mechanisms, in particular the designation of the persons charged with the enforcement of the code and provide for penalties.

The institution, college, board or council must ensure public access to the code, and publish it in its annual report.

The annual report shall, in addition, state the number of cases dealt with and the follow-up thereon and set out any breaches determined during the year by the disciplinary authorities, the determination thereof, any penalties imposed by the competent authorities and the names of any persons revoked or suspended during the year.

#### “§ 4. — *Various provisions*”

“3.0.5 Persons or authorities charged, pursuant to this division, with examining or inquiring into alleged or actual conduct that may be contrary to standards of ethics or professional conduct, or charged, pursuant to this division, with determining or imposing appropriate penalties, may not be prosecuted by reason of acts performed in good faith in the performance of their duties.

“3.0.6 Any person who derives a benefit as a result of a failure to comply with any standard of ethics or professional conduct established under this division is liable to the State for the value of the benefit derived.”

2. The Education Act (R.S.Q., chapter I-13.3) is amended by inserting, after section 175, the following sections:

“175.1 The council of commissioners must, by by-law, establish a code of ethics and professional conduct which is applicable to the commissioners.

The code shall set out the duties and obligations of the commissioners, and may prescribe standards that vary according to the various classes of commissioners or that apply only to certain classes of commissioners. The code must, among other things,

- (1) include preventive measures, in particular rules for the disclosure of interests;
- (2) deal with the identification of situations of conflict of interest;
- (3) regulate or prohibit practices relating to remuneration;
- (4) specify the duties and obligations of commissioners even after they leave office;
- (5) include enforcement mechanisms, in particular the designation of the persons charged with the enforcement of the code and provide for penalties.

The school board must ensure public access to the code, and publish it in its annual report.

The annual report shall, in addition, state the number of cases dealt with and the follow-up thereon and set out any breaches determined during the year by the disciplinary authorities, the determination thereof, any penalties imposed by the competent authorities and the names of any commissioners revoked or suspended during the year.

“175.2 Persons or authorities charged with examining or inquiring into alleged or actual conduct that may be contrary to standards of ethics or professional conduct, or charged with determining or imposing appropriate penalties, may not be prosecuted by reason of acts performed in good faith in the performance of their duties.

“175.3 Any person who derives a benefit as a result of a failure to comply with any standard of ethics or professional conduct established under section 175.1 is liable to the State for the value of the benefit derived.”

3. The Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., chapter I-14) is amended by inserting, after section 185, the following sections:

“185.1 The council of commissioners must, by by-law, establish a code of ethics and professional conduct which is applicable to the commissioners.

The code shall set out the duties and obligations of the commissioners, and may prescribe standards that vary according to

the various classes of commissioners or that apply only to certain classes of commissioners. The code must, among other things,

(1) include preventive measures, in particular rules for the disclosure of interests;

(2) deal with the identification of situations of conflict of interest;

(3) regulate or prohibit practices relating to remuneration;

(4) include the duties and obligations of commissioners even after they leave office;

(5) include enforcement mechanisms, in particular the designation of the persons charged with the enforcement of the code and provide for penalties.

The school board must ensure public access to the code, and publish it in its annual report.

The annual report shall, in addition, state the number of cases dealt with and the follow-up thereon and set out any breaches determined during the year by the disciplinary authorities, the determination thereof, any penalties imposed by the competent authorities and the names of any commissioners revoked or suspended during the year.

“185.2 Persons or authorities charged with examining or inquiring into alleged or actual conduct that may be contrary to standards of ethics or professional conduct, or charged with determining appropriate penalties, may not be prosecuted by reason of acts performed in good faith in the performance of their duties.

“185.3 Any person who derives a benefit as a result of a failure to comply with any standard of ethics or professional conduct established under section 185.1 is liable to the State for the value of the benefit derived.”

4. The provisions of this Act come into force on 20 March 1997, except sections 3.0.3 and 3.0.4 of the Act respecting the Ministère du Conseil exécutif, enacted by section 1, and sections 2 and 3 which come into force on 1 January 1998.





## Coming into force of Acts

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Gouvernement du Québec

**O.C. 466-97**, 9 April 1997

**An Act to amend the Savings and Credit Unions Act (1996, c. 69)**

— **Coming into force**

Certain transitional measures

WHEREAS section 184 of the Act to amend the Savings and Credit Unions Act (1996, c. 69) allows the Government to establish, by order, any necessary transitional measures to facilitate the application of the provisions of the new Act relating to the structure and administration of credit unions, federations and confederations;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance:

THAT the board of audit and ethics of a federation shall be established by merging the ethics committee and the board of supervision;

THAT where the number of members is greater than that fixed by by-law of the federation concerned for the composition of the new organ, an election shall be held for all the members of that organ. The election shall take place at the general meeting whose holding determines the coming into force of the new provisions of the Savings and Credit Unions Act (R.S.Q., c. C-4.1) relating to the structure of the federations.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

1370

Gouvernement du Québec

**O.C. 483-97**, 9 April 1997

**An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, c. 68)**

— **Coming into force**

COMING INTO FORCE of the Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments

WHEREAS the Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, c. 68) was assented to on 23 December 1996;

WHEREAS section 5 of the Act provides that it will come into force on the date to be fixed by the Government;

WHEREAS it is expedient to fix the date of the coming into force of that Act;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Income Security and Minister responsible for the Status of Women and the Minister of Justice:

THAT 1 May 1997 be fixed as the date of coming into force of the Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, c. 68).

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

1375



## Regulations and Other Acts

Gouvernement du Québec

### O.C. 484-97, 9 April 1997

Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, c. 68)

#### Determination of child support payments

Regulation respecting the determination of child support payments

WHEREAS under article 825.8 of the Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments (1996, c. 68), introduced by section 2 of Chapter 68 of the Statutes of 1996, the Government, by regulation, shall establish standards for the determination of the child support payments to be made by a parent, on the basis of the basic parental contribution determined in respect of the child, of the child care expenses, post-secondary education expenses and special expenses relating to the child and of the parents' custodial arrangement in respect of the child;

WHEREAS under the same article, the Government shall prescribe by that regulation the use of a form and of a related table determining, on the basis of the parents' disposable income and the number of children, the basic parental contribution, as well as the production of evidentiary documents;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a text of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 12 February 1997 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired;

WHEREAS comments were received and examined;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Income Security and Minister responsible for the Status of Women and the Minister of Justice:

THAT the Regulation respecting the determination of child support payments, attached hereto, be made.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

#### Regulation respecting the determination of child support payments

Code of Civil Procedure  
(R.S.Q., c. C-25, a. 825.8; 1996, c. 68, s. 2)

**1.** These Rules, including the form and the table to which they refer, apply to any application concerning the parents' obligation of support toward their minor child.

They also apply to an application filed by a parent in respect of a child of full age who is not able to support himself, particularly because he is pursuing full-time studies. In that case, the applicant parent is presumed to hold a mandate from the child of full age to represent him in the exercise of his rights to support.

**2.** The Court may fix the support payable for a child of full age at a level that departs from the level of support which would be provided under these Rules, if it deems it appropriate, taking into account all the circumstances in which the child finds himself, particularly his age, health condition, level of education or nature of his studies, civil status, place of residence, as well as his level of autonomy and, where applicable, the time needed by the child to acquire sufficient autonomy.

**3.** The support payable by a parent for his child shall be established, on an annual basis, taking into account the basic parental contribution to which the parents should be bound jointly in respect of the child, the child care expenses, post-secondary education expenses and special expenses relating to the child, the disposable income of that parent in relation to that of both parents and the custody time he assumes in respect of the child, in accordance with the following Rules and the form in Schedule I.

The basic parental contribution of both parents shall be established on the basis of their disposable income and of the number of children, in accordance with the table in Schedule II.

**4.** A parent who assumes more than 60 % of the custody time of a child shall be considered to have sole custody for the purposes of these Rules.

Where only one parent has sole custody of all children, the support payable by the other parent shall be calculated following Division 1 of Part 5 of the form; notwithstanding the foregoing, if the non-custodial parent has visiting and prolonged outing rights, that is, if he assumes between 20 % and 40 % of the custody time in respect of the children, the support payable by that parent shall be calculated following Division 1.1 of that part of the form.

**5.** Custody is also considered to be sole custody where each parent has sole custody of at least one child. In that case, the support payable by a parent shall be calculated following Division 2 of Part 5 of the form.

**6.** Where each parent assumes at least 40 % of the custody time in respect of a child, custody of that child is considered shared custody for the purposes of these Rules.

Where both parents have shared custody of all children, the support payable by a parent shall be calculated following Division 3 of Part 5 of the form.

**7.** In situations involving both sole custody and shared custody, that is, where at least one parent has sole custody of at least one child and where both parents have shared custody of at least another child, the support payable by a parent shall be calculated following Division 4 of Part 5 of the form.

**8.** Unless the Court decides otherwise considering, in particular, the parent's assets, the support payable by a parent in respect of his child may not exceed half his disposable income. Part 6 of the form shows how to calculate the support payable pursuant to this Rule.

**9.** For the purposes of these Rules, including the related form and table,

“annual income” means income from any source, in particular wages, salaries and other remuneration, support paid by a third party and received for one's own needs, employment insurance benefits and other benefits granted under a statutory pension or compensation plan, dividends, interest and other investment income, net income from rental activities and net income from the operation of a business; notwithstanding the foregoing, this definition excludes government family transfers, benefits granted under the parental wage assistance program and income security benefits;

“disposable income” means the annual income, less the amounts mentioned in Part 3 of the form as the basic deduction and deductions for union and professional dues.

“child care expenses” means, in addition to the annual child care expenses required to fulfil the child's needs, the child care expenses that the custodial parent

must incur in particular to hold employment or to receive training or by reason of his health condition;

“post-secondary education expenses” means the annual expenses incurred so that a child may pursue post-secondary studies, including in particular, in addition to tuition fees and expenses for required pedagogical materials, transportation or accommodation expenses incurred for that purpose;

“special expenses” means annual expenses other than child care expenses and post-secondary education expenses, such as medical expenses, expenses for primary or secondary studies or for any other educational program and expenses related to extracurricular activities, where those expenses are linked to the needs required by the particular situation experienced by the child;

The expenses described above shall be understood as expenses less any related advantage, subsidy, deduction or tax credit. The income considered is that of the current year, unless the use of that reference period is not advisable given the circumstances, in which case the income is the income foreseeable for 12 months following the filing of the application.

**10.** The percentage in the table in Schedule II for the part of the parents' disposable income exceeding \$200 000 is given for information purposes only; therefore, the Court may, if it deems it appropriate, fix for that part of the disposable income an amount different from the amount that would be obtained using that percentage.

**11.** For the application of the table in Schedule II to situations involving more than 6 children, the basic parental contribution shall be established by multiplying the difference between the amounts prescribed for 5 and 6 children by the number of additional children and by adding the product thus obtained to the amount prescribed for 6 children.

**12.** The amounts in the table in Schedule II shall be indexed by operation of law as of 1 January of each year, following the annual Pension Index established in accordance with section 119 of the Act respecting the Québec pension plan (R.S.Q., c. R-9), unless such indexing would result in bringing the annual basic parental contribution to more than half of the parents' disposable income.

Where an indexed amount is not a multiple of \$10, the closest multiple of \$10 shall be substituted therefor.

The Minister of Justice shall publish yearly in the *Gazette officielle du Québec* a child support determination table indicating the amounts indexed pursuant to this section.

**13.** This Regulation will come into force on 1 May 1997.

**SCHEDULE I**

(s. 3)

**CANADA**

Province of Québec

District of \_\_\_\_\_

File N° \_\_\_\_\_

**CHILD SUPPORT DETERMINATION FORM**

File No.

The parents may complete this form together and attach the documents required. Otherwise, the parent completing it shall provide the information and documents concerning himself. He may also indicate the information he knows about the other parent.

**Part 1 — Identification**

100 Family name \_\_\_\_\_ Given name(s) \_\_\_\_\_  
(father's identification)

101 Family name \_\_\_\_\_ Given name(s) \_\_\_\_\_  
(mother's identification)

Indicate the date of birth of each child covered by the application

102 \_\_\_\_\_  
Year Month Day

105 \_\_\_\_\_  
Year Month Day

103 \_\_\_\_\_  
Year Month Day

106 \_\_\_\_\_  
Year Month Day

104 \_\_\_\_\_  
Year Month Day

107 \_\_\_\_\_  
Year Month Day

**Part 2 — Statement of parents' income**

(Indicate the income for the current year or, as the case may be, the foreseeable income for the 12 coming months. Attach a copy of the provincial and federal income tax returns and the assessment notices for the last fiscal year \_\_\_\_\_)

	<b>FATHER</b>	<b>MOTHER</b>
200 Gross salary (attach pay slip)	_____	_____
201 Commissions/tips	_____	_____
202 Net income from a business or self-employment (attach financial statements)	_____	_____
203 Employment insurance benefits	_____	_____
204 Support paid by a third party and received for one's own needs__	_____	_____

	<b>FATHER</b>	<b>MOTHER</b>
205 Retirement, disability benefits or others	_____	_____
206 Interest and dividends and other investment income	_____	_____
207 Net rents (attach a statement of income and expenses respecting the immovable)	_____	_____
208 Other income (Except family government transfers, income security benefits and APPORT benefits) (Specify: _____)	_____	_____
209 <b>TOTAL</b> (Add lines 200 to 208)	=====	=====

### Part 3 — Calculation of parents' disposable income

300 Annual income (line 209)	_____	_____
301 Basic deduction	<u>\$9 000</u>	<u>\$9 000</u>
302 Deduction for union dues	_____	_____
303 Deduction for professional dues	_____	_____
304 Total of deductions (add lines 301 to 303)	_____	_____
305 Disposable income of each parent (line 300 – line 304) Enter 0 if negative	_____	_____
306 Disposable income of both parents (Add the amounts of line 305)		_____
307 Distribution factor (%) of income Disposable income of father (line 305 – line 306)	_____ %	
Disposable income of mother (line 305 – line 306)		_____ %

### Part 4 — Calculation of annual parental contribution

400 Number of children covered by the application	_____	
401 Basic parental contribution according to disposable income of both parents (line 306) and the number of children (line 400) See table in Schedule II	_____	
402 Basic parental contribution of each parent (line 40 x line 307)	_____	_____
403 Child care expenses		_____

	<b>FATHER</b>	<b>MOTHER</b>
404 Post-secondary education expenses	_____	_____
405 Special expenses (specify: _____)	_____	_____
406 Total expenses (Add lines 403 to 405)	_____	_____
407 Contribution of each parent to expenses (line 406 x line 307)	_____	_____

### Part 5 — Calculation of annual support according to custody time

(Mark the division corresponding to your situation and fill out that division only. The support payable calculated under this Part assumes that the total expenses are paid by the parent receiving support. Otherwise, make the adjustments required in line 512.1, 518.1, 526.1, 534.1 or 552.1 according to your situation and give reasons.)

#### Division 1 Sole custody

(Fill out this division if a parent assumes more than 60 % of the custody time of all children)

510 Identify the non-custodial parent ("X")	_____	_____
511 Annual contribution of both parents (line 401 + line 406)	_____	_____
512 Annual support payable by non-custodial parent (line 511 X line 307)	_____	_____
512.1 Adjusted annual support payable Reason: _____	_____	_____

#### Division 1.1 Adjustment for visiting and prolonged outing rights

(Fill out this division if the non-custodial parent has visiting and outing rights between 20 % and 40 % of custody time)

513 Identify the non-custodial parent ("X")	_____	_____
514 Annual contribution of both parents (line 401 + line 406)	_____	_____
515 Percentage of custody time for exercising visiting and prolonged outing rights (Number of days ___ ÷ 365 x 100)	_____	%
516 Compensation for visiting and prolonged outing rights (Percentage of line 515 ___ - 20 % = ___ % x line 401)	_____	_____
517 Adjusted annual contribution of both parents (line 514 - 516)	_____	_____
518 Annual support payable by the non-custodial parent (line 517 x line 307)	_____	_____
518.1 Adjusted annual support payable Reason: _____	_____	_____

**Division 2 Sole custody granted to each parent**

(Fill out this division if each parent as sole exclusive custody of at least one child)

	<b>FATHER</b>	<b>MOTHER</b>
520 Indicate the number of children in the father's custody	_____	
521 Indicate the number of children in the mother's custody		_____
522 Basic parental contribution of each parent (line 402)	_____	_____
523 Average cost per child (line 401 ÷ line 400)		_____
524 Child care cost for each parent (father: line 523 x line 520) (mother: line 523 x line 521)	_____	_____
525 Basic annual support (line 522 – line 524) Enter 0 if negative	_____	_____
526 Annual support payable (line 525 ÷ line 407) Enter 0 if line 525 is 0	_____	_____
526.1 Adjusted annual support payable Reason: _____		_____

**Division 3 Shared custody**

(Fill out this division if each parent assumes at least 40 % of custody time in respect of all children)

530 Distribution factor ( %) of custody (Father: number of days of custody ___ ÷ 365 x 100) (Mother: number of days of custody ___ ÷ 365 x 100)	_____ %	_____ %
531 Basic parental contribution of each parent (line 402)	_____	_____
532 Child care cost for each parent (line 401 x line 530)	_____	_____
533 Basic annual support (line 531 – line 532) Enter 0 if negative	_____	_____
534 Annual support payable (line 533 + line 407) Enter 0 if line 533 is 0	_____	_____
534.1 Adjusted annual support payable Reason: _____		_____



**Division 4 Both sole and shared custody**

(Fill out this division if at least one parent as sole custody of at least one child and if both parents have joint custody of at least another child)

	<b>FATHER</b>	<b>MOTHER</b>
540 Average cost per child (line 401 ÷ line 400)	_____	
541 Number of children in sole custody	_____	_____
542 Cost for the care of children in sole custody (line 540 x line 307)	_____	_____
543 Basic contribution of parents (line 542 x line 307)	_____	_____
544 Difference between the cost of custody and the basic contribution (line 542 – line 543) Enter 0 if negative	_____	_____
545 Basic annual support payable for children in sole custody (Father: line 544 of mother – line 544 of father) Enter 0 if result is negative (Mother: line 544 of father – line 544 of mother) Enter 0 if result is negative	_____	_____
546 Number of children in shared custody	_____	
547 Cost for the care of children in shared custody (line 540 x line 546)	_____	
548 Distribution factor ( %) of shared custody (Father: number of days of custody ____ ÷ 365 x 100) (Mother: number of days of custody ____ ÷ 365 x 100)	_____ %	_____ %
549 Basic parental contribution of each parent for children in shared custody (line 546 x line 307)	_____	_____
550 Cost of shared custody for each parent (line 547 x line 548)	_____	_____
551 Basic annual support (line 545 + 549 = ____ – line 550) Enter 0 if negative	_____	_____
552 Support payable (line 551 + line 407) Enter 0 if line 551 is 0	_____	_____
552.1 Adjusted annual support payable Reason: _____	_____	

**Part 6 — Capacity to pay of debtor**

	<b>FATHER</b>	<b>MOTHER</b>
600 Disposable income of parent required to pay support (line 305)	_____	_____
601 Multiply line 600 by 50 %	_____	_____
602 Annual support payable according to calculations under a division of Part 5	_____	_____
603 Annual support payable (Enter the lesser amount between lines 601 and 602)	_____	_____

**Part 7 — Agreement between parents**

(Complete this part if both parents agree on an amount of support payable that departs from the amount calculated under any division of Part 5 or Part 6 of this form)

700 Annual support payable	_____
701 Annual support payable according to agreement between parents	_____
702 Difference between the 2 amounts (line 700 – line 701)	_____

State precisely the reasons for that difference:

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**Part 9 — Declaration under oath**

I declare that the above information  
is accurate and complete for my part  
I sign:

at \_\_\_\_\_ on the day of \_\_\_\_\_

\_\_\_\_\_  
Father's signature

Declaration sworn before me

at \_\_\_\_\_ on the day of \_\_\_\_\_

\_\_\_\_\_  
Signature of person empowered to  
administer oath

I declare that the above information  
is accurate and complete for my part and I sign:

at \_\_\_\_\_ on the day of \_\_\_\_\_

\_\_\_\_\_  
Mother's signature

Declaration sworn before me

at \_\_\_\_\_ on the day of \_\_\_\_\_

\_\_\_\_\_  
Signature of person empowered to  
administer oath

**SCHEDULE II**

(s. 3)

**TABLE TO DETERMINE THE BASIC PARENTAL CONTRIBUTION**

Disposable income of parents (\$)	Basic annual contribution <sup>(1)</sup>					
	Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children <sup>(2)</sup>
1 - 1 000	500	500	500	500	500	500
1 001 - 2 000	1 000	1 000	1 000	1 000	1 000	1 000
2 001 - 3 000	1 500	1 500	1 500	1 500	1 500	1 500
3 001 - 4 000	1 850	2 000	2 000	2 000	2 000	2 000
4 001 - 5 000	1 900	2 500	2 500	2 500	2 500	2 500
5 001 - 6 000	1 960	2 900	3 000	3 000	3 000	3 000
6 001 - 7 000	2 050	3 220	3 500	3 500	3 500	3 500
7 001 - 8 000	2 130	3 340	3 900	4 000	4 000	4 000
8 001 - 9 000	2 210	3 450	4 050	4 500	4 500	4 500
9 001 - 10 000	2 280	3 570	4 200	4 830	5 000	5 000
10 001 - 12 000	2 410	3 740	4 430	5 120	5 810	6 000
12 001 - 14 000	2 570	3 990	4 750	5 510	6 270	7 000
14 001 - 16 000	2 740	4 240	5 070	5 900	6 730	7 560
16 001 - 18 000	2 910	4 500	5 410	6 320	7 230	8 140
18 001 - 20 000	3 090	4 760	5 750	6 740	7 730	8 720
20 001 - 22 000	3 270	5 020	6 090	7 160	8 230	9 300
22 001 - 24 000	3 440	5 290	6 440	7 590	8 740	9 890
24 001 - 26 000	3 620	5 550	6 780	8 010	9 240	10 470
26 001 - 28 000	3 810	5 810	7 150	8 490	9 830	11 170
28 001 - 30 000	4 000	6 080	7 520	8 960	10 400	11 840
30 001 - 32 000	4 190	6 350	7 890	9 430	10 970	12 510
32 001 - 34 000	4 380	6 610	8 260	9 910	11 560	13 210
34 001 - 36 000	4 570	6 880	8 630	10 380	12 130	13 880
36 001 - 38 000	4 750	7 130	8 930	10 730	12 530	14 330
38 001 - 40 000	4 930	7 380	9 230	11 080	12 930	14 780

Disposable income of parents (\$)	Basic annual contribution <sup>(1)</sup> Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children <sup>(2)</sup>
40 001 - 42 000	5 120	7 620	9 530	11 440	13 350	15 260
42 001 - 44 000	5 300	7 870	9 820	11 770	13 720	15 670
44 001 - 46 000	5 480	8 110	10 120	12 130	14 140	16 150
46 001 - 48 000	5 640	8 340	10 420	12 500	14 580	16 660
48 001 - 50 000	5 810	8 560	10 710	12 860	15 010	17 160
50 001 - 52 000	5 980	8 780	11 010	13 240	15 470	17 700
52 001 - 54 000	6 140	9 010	11 300	13 590	15 880	18 170
54 001 - 56 000	6 310	9 230	11 600	13 970	16 340	18 710
56 001 - 58 000	6 460	9 430	11 860	14 290	16 720	19 150
58 001 - 60 000	6 610	9 630	12 130	14 630	17 130	19 630
60 001 - 62 000	6 760	9 830	12 390	14 950	17 510	20 070
62 001 - 64 000	6 910	10 030	12 660	15 290	17 920	20 550
64 001 - 66 000	7 050	10 230	12 920	15 610	18 300	20 990
66 001 - 68 000	7 090	10 400	13 160	15 920	18 680	21 440
68 001 - 70 000	7 310	10 570	13 410	16 250	19 090	21 930
70 001 - 72 000	7 440	10 750	13 650	16 550	19 450	22 350
72 001 - 74 000	7 570	10 920	13 890	16 860	19 830	22 800
74 001 - 76 000	7 700	11 090	14 140	17 190	20 240	23 290
76 001 - 78 000	7 810	11 240	14 330	17 420	20 510	23 600
78 001 - 80 000	7 920	11 380	14 530	17 680	20 830	23 980
80 001 - 82 000	8 030	11 520	14 720	17 920	21 120	24 320
82 001 - 84 000	8 140	11 670	14 920	18 170	21 420	24 670
84 001 - 86 000	8 250	11 810	15 110	18 410	21 710	25 010
86 001 - 88 000	8 340	11 920	15 270	18 620	21 970	25 320
88 001 - 90 000	8 420	12 040	15 420	18 800	22 180	25 560
90 001 - 92 000	8 510	12 150	15 580	19 010	22 440	25 870
92 001 - 94 000	8 600	12 270	15 730	19 190	22 650	26 110
94 001 - 96 000	8 690	12 380	15 890	19 400	22 910	26 420
96 001 - 98 000	8 760	12 470	16 020	19 570	23 120	26 670
98 001 - 100 000	8 830	12 560	16 140	19 720	23 300	26 880
100 001 - 102 000	8 900	12 650	16 270	19 880	23 500	27 110
102 001 - 104 000	8 970	12 740	16 400	20 040	23 700	27 340
104 001 - 106 000	9 040	12 830	16 530	20 200	23 900	27 570
106 001 - 108 000	9 110	12 920	16 660	20 360	24 100	27 800
108 001 - 110 000	9 180	13 010	16 790	20 520	24 300	28 030
110 001 - 112 000	9 250	13 100	16 920	20 680	24 500	28 260
112 001 - 114 000	9 320	13 190	17 050	20 840	24 700	28 490
114 001 - 116 000	9 390	13 280	17 180	21 000	24 900	28 720
116 001 - 118 000	9 460	13 370	17 310	21 160	25 100	28 950
118 001 - 120 000	9 530	13 460	17 440	21 320	25 300	29 180
120 001 - 122 000	9 600	13 550	17 570	21 480	25 500	29 410
122 001 - 124 000	9 670	13 640	17 700	21 640	25 700	29 640
124 001 - 126 000	9 740	13 730	17 830	21 800	25 900	29 870
126 001 - 128 000	9 810	13 820	17 960	21 960	26 100	30 100
128 001 - 130 000	9 880	13 910	18 090	22 120	26 300	30 330

Disposable income of parents (\$)	Basic annual contribution <sup>(1)</sup> Number of children					
	1 child	2 children	3 children	4 children	5 children	6 children <sup>(2)</sup>
130 001 - 132 000	9 950	14 000	18 220	22 280	26 500	30 560
132 001 - 134 000	10 020	14 090	18 350	22 440	26 700	30 790
134 001 - 136 000	10 090	14 180	18 480	22 600	26 900	31 020
136 001 - 138 000	10 160	14 270	18 610	22 760	27 100	31 250
138 001 - 140 000	10 230	14 360	18 740	22 920	27 300	31 480
140 001 - 142 000	10 300	14 450	18 870	23 080	27 500	31 710
142 001 - 144 000	10 370	14 540	19 000	23 240	27 700	31 940
144 001 - 146 000	10 440	14 630	19 130	23 400	27 900	32 170
146 001 - 148 000	10 510	14 720	19 260	23 560	28 100	32 400
148 001 - 150 000	10 580	14 810	19 390	23 720	28 300	32 630
150 001 - 152 000	10 650	14 900	19 520	23 880	28 500	32 860
152 001 - 154 000	10 720	14 990	19 650	24 040	28 700	33 090
154 001 - 156 000	10 790	15 080	19 780	24 200	28 900	33 320
156 001 - 158 000	10 860	15 170	19 910	24 360	29 100	33 550
158 001 - 160 000	10 930	15 260	20 040	24 520	29 300	33 780
160 001 - 162 000	11 000	15 350	20 170	24 680	29 500	34 010
162 001 - 164 000	11 070	15 440	20 300	24 840	29 700	34 240
164 001 - 166 000	11 140	15 530	20 430	25 000	29 900	34 470
166 001 - 168 000	11 210	15 620	20 560	25 160	30 100	34 700
168 001 - 170 000	11 280	15 710	20 690	25 320	30 300	34 930
170 001 - 172 000	11 350	15 800	20 820	25 480	30 500	35 160
172 001 - 174 000	11 420	15 890	20 950	25 640	30 700	35 390
174 001 - 176 000	11 490	15 980	21 080	25 800	30 900	35 620
176 001 - 178 000	11 560	16 070	21 210	25 960	31 100	35 850
178 001 - 180 000	11 630	16 160	21 340	26 120	31 300	36 080
180 001 - 182 000	11 700	16 250	21 470	26 280	31 500	36 310
182 001 - 184 000	11 770	16 340	21 600	26 440	31 700	36 540
184 001 - 186 000	11 840	16 430	21 730	26 600	31 900	36 770
186 001 - 188 000	11 910	16 520	21 860	26 760	32 100	37 000
188 001 - 190 000	11 980	16 610	21 990	26 920	32 300	37 230
190 001 - 192 000	12 050	16 700	22 120	27 080	32 500	37 460
192 001 - 194 000	12 120	16 790	22 250	27 240	32 700	37 690
194 001 - 196 000	12 190	16 880	22 380	27 400	32 900	37 920
196 001 - 198 000	12 260	16 970	22 510	27 560	33 100	38 150
198 001 - 200 000	12 330	17 060	22 640	27 720	33 300	38 380
Disposable income greater than \$200 000 <sup>(3)</sup>	12 330 plus 3,5 % of excess amount	17 060 plus 4,5 % of excess amount	22 640 plus 6,5 % of excess amount	27 720 plus 8,0 % of excess amount	33 300 plus 10,0 % of excess amount	38 380 plus 11,5 % of excess amount

(1) The amounts of basic contribution are indexed by operation of law on 1 January of each year, according to the Pension Index (s. 12).

(2) For families of 7 children and more, multiply the difference between 5 and 6 children by the number of additional children and add the product to the basic annual contribution for 6 children (s. 11).

(3) For the portion of the income beyond \$200 000, the percentage indicated is shown for information purposes only (s. 10).

Gouvernement du Québec

## Décret 486-97, 9 April 1997

Highway Safety Code  
(R.S.Q., c. C-24.2)

### Fees exigible and the return of confiscated objects — Amendment

Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects

WHEREAS under paragraph 1 of section 624 of the Highway Safety Code (R.S.Q., c. C-24.2), amended by section 13 of the Act to again amend the Highway Safety Code (1995, c. 6) and by section 138 of the Act to amend the Highway Safety Code and other legislative provisions (1996, c. 56), the Société de l'assurance automobile du Québec may by regulation determine the amount of the fee exigible for obtaining the registration of a road vehicle and on payment of the duties and insurance contribution referred to in section 31.1 of the Code;

WHEREAS under paragraph 3 of section 624 of the Code, the Société may by regulation fix, according to the nature, class or category of a licence, the amount of the fee exigible for obtaining or renewing such a licence and the amount of the fee exigible on payment of the duties and insurance contribution referred to in section 93.1 of the Code;

WHEREAS under paragraph 11 of section 624 of the Code, the Société may by regulation provide, subject to the conditions it determines, cases of exemption from or reduction of certain exigible fees it determines;

WHEREAS under section 625 of the Code, every regulation made by the Société is subject to the approval of the Government;

WHEREAS at its meeting of 17 October 1996, the Société adopted the Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects;

WHEREAS under sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects was published in Part 2 of the *Gazette officielle du Québec* of 31 December 1996 with a notice that it could be submitted to the Government for approval upon the expiry of a 45-day period following that publication;

WHEREAS at its meeting of 14 March 1997, the Société adopted again the Regulation with an amendment;

WHEREAS it is expedient that the Regulation be approved by the Government;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Transport:

THAT the Regulation to amend the Regulation respecting fees exigible under the Highway Safety Code and the return of confiscated objects, attached to this Order in Council, be approved.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

### 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, 1<sup>st</sup> 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 May 1997.

1371

Gouvernement du Québec

### **O.C. 488-97, 9 April 1997**

An Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec (1994, c. 9)

An Act to amend the Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec (1995, c. 22)

#### **Flat glass**

#### **— Relinquishment of the provisional administration of the Parity Committee**

Relinquishment of the provisional administration of the Parity Committee for the Flat Glass Industry

WHEREAS since 13 June 1994, the Parity Committee for the Flat Glass Industry has been under trusteeship under the Act respecting the provisional administration

of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec (1994, c. 9), amended by the Act to amend the Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec (1995, c. 22);

WHEREAS section 12 of that Act stipulates that the Government may, after receiving a report under section 11, take one or more of the measures set forth in that section;

WHEREAS paragraph 3 of section 12 of that Act states that the Government may order the provisional administrator to relinquish his administration and not to resume it except if the Parity Committee fails to comply with the conditions set by the Government;

WHEREAS paragraph 4 of section 12 of that Act states that the Government may designate a person responsible for countersigning any undertaking entered into or disbursement made by the Parity Committee and for exercising budgetary control, on the conditions set by the Government;

WHEREAS the report on the provisional administration submitted to the Government pursuant to section 10 of that Act recommends that the provisional administration be relinquished;

WHEREAS pursuant to section 11 of that Act, the Minister of Labour has also submitted to the Government a report on the provisional administration containing a recommendation to that same effect;

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

THAT as of 11 April 1997, the provisional administrator relinquish the administration of the Parity Committee for the Flat Glass Industry and that he not resume it except if the Parity Committee fails to

— comply with the provisions of the Act respecting collective agreement decrees (R.S.Q., c. D-2) and with those of the rules and regulations of the Parity Committee;

— supervise and ensure the carrying out of the Decree respecting the flat glass industry in accordance with the Act respecting collective agreement decrees;

— protect the property and assets held by the Parity Committee, in particular by not disposing of property otherwise than for fair payment;

— act in the interests of all the persons subject to the Decree respecting the flat glass industry;

— maintain Mr. Gilles Potvin in the position of director general of the Parity Committee for the Flat Glass Industry, on the conditions determined by the provisional administrator;

— call Mr. Gilles Potvin to all the meetings of the Parity Committee and provide him with the necessary information and documents;

— obtain prior authorization from Mr. Gilles Potvin in respect of

— any outlay by the Parity Committee;

— any contract or other document pertaining to the management of Parity Committee funds;

— any proposed transfer of Parity Committee funds;

— any contract or other document involving an undertaking or disbursement;

— the budget;

— the disposal of any property or asset.

The reasons for any refusal of authorization shall be given by Mr. Gilles Potvin in writing and shall be sent to the Parity Committee and the Minister of Labour;

— have Mr. Gilles Potvin countersign the Parity Committee's cheques, withdrawals and transfers of funds;

— provide Mr. Gilles Potvin with any document required by him for the purposes of his mandate;

— assume all the expenses and fees of Mr. Gilles Potvin;

— work with the Ministère du Travail and the Commission de la construction du Québec to determine means by which workers who install and set glass can be integrated into the construction industry.

Sections 14 and 15 of Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec apply to Mr. Gilles Potvin.

If Mr. Gilles Potvin becomes aware of any non-compliance with any of the conditions set forth above, he shall immediately report the matter to the Minister of Labour. The Government may then, upon a recommendation by the Minister of Labour, order that the provisional administrator resume his administration of the

Parity Committee under the Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec.

In this Order in Council, the expression "Parity Committee" has the meaning assigned to it by section 1 of the Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec.

In case of inconsistency, the provisions of this Order in Council have precedence over the rules and regulations of the Parity Committee.

MICHEL CARPENTIER,  
*Clerk of the Conseil exécutif*

1373

**Order number 12 of the minister of Finance dated 8 April 1997**

Financial Administration Act  
(R.S.Q., c. A-6, s. 69.06)

CONCERNING certain forms relating to the book based system

CONSIDERING section 69.06 of the Financial Administration Act, which provides that the information to be furnished by participants in the book based system shall be determined by the Minister in the forms he prescribes;

CONSIDERING the Regulation respecting savings products, made in accordance with section 69.04 of the Financial Administration Act;

CONSIDERING that the Minister of Finance deems it advisable to prescribe certain forms for the purposes of participation and purchase of savings products in the book based system managed by Placements Québec, including participation in the Québec Savings Products Retirement Savings Plan; those forms replace, as the case may be, any previous form for the same purpose.

THEREFORE, the Minister of Finance prescribes the forms attached to this Order and fixes their coming into force on the day of their publication in the *Gazette officielle du Québec*.

Québec, April 8, 1997

BERNARD LANDRY,  
*Minister of Finance*



**PLACEMENTS  
QUÉBEC**

333 Grande Allée est  
Québec (QC) G1R 5W3  
(418) 521-5229 or 1 800 463-5229

**INDIVIDUAL**

Québec Savings Products

**Purchase and  
Application Form**

Tick this box if you are already a Placements Québec customer and indicate your Participant No., if you know it.   

The personal information provided on this form is protected under the *Act respecting Access to documents held by public bodies and the protection of personal information* (R.S.Q., c. A-2.1).

**1. PARTICIPANT IDENTIFICATION (Please use block letters.)**

Family Name		First Name		<input type="checkbox"/> Mrs.	<input type="checkbox"/> Mr.
Maiden Name of Participant's Mother					
Civic No.	Street	Apartment		<input type="checkbox"/> Correspondence in French <b>Date of Birth</b> Yr. MO. DAY	
P.O. Box	City	Province			
Postal Code	Telephone (Day)	Ext.	Telephone (Evening)	<b>Social Insurance Number</b> The Social Insurance Number is required under the Income Tax Act.	

**Participant's Banking Information**

Any amount payable to the participant can be deposited into the account indicated below, and any amount payable by the participant for the purchase of a savings product can be drawn from this account, in the absence of instructions to the contrary. By signing below, I authorize Placements Québec to withdraw any overpayment made to me from this account.

**ATTACH A SPECIMEN PERSONALIZED CHEQUE MARKED "CANCELLED".**

Name of Participant's Financial Institution	Branch No.	Institution No.	Account No.
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**2. PURCHASE**

Savings products can be purchased by means of a single payment (Part A) or periodic withdrawals for the purchase of Québec Savings Bonds (Part B).

**A) Single Payment**

By cheque enclosed payable to the Minister of Finance   
 OR   
  By debit to the account indicated above   
 OR   
  By deposit of Québec Savings Bond certificates (include the certificates)

Amount Subscribed \$	Name of Product	Product Code
Interest Rate	Interest Type and Authorized Frequency (Regular or compound) (Annual, monthly or other)	Term or Maturity Date

**IMPORTANT**

- This transaction takes effect on the date that payment is received by Placement Québec.
- The interest rate applicable to the product purchased will be the higher of: the effective rate on the date that this form is signed by an authorized sales agent (valid for 10 days) or the effective rate on receipt of the form by Placements Québec.

**B) Periodic Withdrawals from Bank Account**

Only Québec Savings Bonds can be purchased, for the authorized series and during sales periods, through periodic withdrawals deducted from a bank account. The banking information stipulated in Section 1 must be provided for bank withdrawals.

Amount per Withdrawal \$ _____ .00 (\$25 minimum)	Frequency of Withdrawals <input type="checkbox"/> Weekly <input type="checkbox"/> Every 2 weeks <input type="checkbox"/> Monthly
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The date of the first withdrawal must be no earlier than July 2 and no later than September 30 of the current year.

**Date of First Withdrawal**  
Yr. Mo. Day

**3. SIGNATURE**

I hereby request to participate in the book-based system managed by Placements Québec. This application, once accepted by Placements Québec, constitutes a participation governed by the provisions of the *Financial Administration Act* and the *Regulation respecting savings products* enacted in accordance with such Act.

Participant's Signature  \_\_\_\_\_ Date \_\_\_\_\_

**QUÉBEC RSP**

Tick this box if you want your subscription to be registered as a contribution to the Retirement Savings Plan of Québec Savings Products. A Placements Québec representative will contact you as soon as possible to send you the required documents.

**RESTRICTED FOR SALES AGENT**

Sales Agent No.	Institution	Transit	Authorized Signatory (Block letters)	Date
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STAPLE SPECIMEN CHEQUE HERE

**GENERAL INFORMATION**

**PLACEMENTS QUÉBEC\*** manages the operations relating to savings products issued by the Québec government. PLACEMENTS QUÉBEC allows the purchase and redemption of these savings products by telephone.

**The book based system**

Savings products are held for a participant in a book based system managed by PLACEMENTS QUÉBEC.

Registration in the system, in the register of participants, of the information concerning the participant, constitutes proof of the participant's ownership of the savings products booked in his securities portfolio. PLACEMENTS QUÉBEC sends the participant or the person authorized to act on his behalf a statement of his securities portfolio or confirming certain operations carried out in the book based system.

**Participation in the system**

Participation in the system is restricted to persons or groups of persons or of properties domiciled in Québec and is achieved by completing an application form upon the initial purchase of a savings product.

**Payment by transfer of funds**

Payment by transfer of funds requires that the participant or the person authorized to act on his behalf provide information concerning his operations account at a financial institution (banking information). A payment is deemed to be made on the date stipulated in the transfer of funds instructions given to the financial institution. Should payment by transfer of funds prove to be impossible, payment is made by cheque.

**Operations**

Operations in the book based system can be carried out in writing, by telephone or by fax, with the exception of a change in banking information and, if allowed, transfer of ownership of securities, which are carried out in writing on the appropriate forms supplied by PLACEMENTS QUÉBEC.

**Correction of statements**

PLACEMENTS QUÉBEC must be informed of any error or irregularity in a statement within 45 days of the statement date.

**Security**

A participant who wishes to carry out an operation by telephone must identify himself to PLACEMENTS QUÉBEC using the personal information recorded on his participant's data sheet.

Telephone conversations relating to operations requests are recorded and retained by PLACEMENTS QUÉBEC. The recording is proof of the operation.

\* "PLACEMENTS QUÉBEC" is an official trademark held by the Québec government.



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**PLACEMENTS QUÉBEC**  
 333 Grande Allée est  
 Québec (QC) G1R 5W3  
 (418) 521-5229 or 1 800 483-5229

**Québec RSP**

**Retirement Savings Plan of Québec Savings Products**

**Application and Contribution Form**

The personal information provided on this form is protected under the Act respecting Access to documents held by public bodies and the protection of personal information (R.S.Q., c. A-2.1).

**1. PARTICIPANT/ANNUITANT IDENTIFICATION (Please use block letters.)**

Family Name \_\_\_\_\_ First Name \_\_\_\_\_  
 Maiden Name of Participant's Mother \_\_\_\_\_  
 Mrs. Mr. Correspondence in French     
 Participant's Number (if known) \_\_\_\_\_  
 Civic No. \_\_\_\_\_ Street \_\_\_\_\_ Apartment \_\_\_\_\_ Date of Birth \_\_\_\_\_  
 P.O. Box \_\_\_\_\_ City \_\_\_\_\_ Province \_\_\_\_\_ Social Insurance Number \_\_\_\_\_  
 Postal Code \_\_\_\_\_ Telephone (Day) \_\_\_\_\_ Ext. \_\_\_\_\_ Telephone (Evening) \_\_\_\_\_  
 The Social Insurance Number is required under the Income Tax Act.

**Participant's/Annuitant's Banking Information**

Any amount payable to the Participant/Annuitant can be deposited into the account indicated below, and any amount payable by the Participant/Annuitant for the purchase of a savings product can be drawn from this account, in the absence of instructions to the contrary. By signing below, I authorize Placements Québec to withdraw any overpayment made to me from this account.

\_\_\_\_\_  
 Name of Participant's Financial Institution Branch No. Institution No. Account No.  
 Attach a specimen of a personalized cheque marked "Cancelled".

**Designation of a Beneficiary in the Event of Death (Revocable at any time)**

Tick this box if you wish to designate a beneficiary in the event of death. A designation of beneficiary form will then be sent to you by Placements Québec. Please read Article 13 of the Agreement on the reverse hereof regarding the Plan's exemption from seizure.

**Declaration**

TO General Trust of Canada — I, the undersigned, hereby request to participate in the book based system managed by Placements Québec. This application, once accepted by Placements Québec, constitutes a participation governed by the provisions of the Financial Administration Act and the Regulation respecting saving products enacted in accordance with such Act. — I also request to participate in the Retirement Savings Plan of Québec Savings Products (the "Plan") approved under the terms of the Income Tax Act (Canada) and the Taxation Act (Québec), and I ask General Trust of Canada, the trustee and issuer of the Plan, to register my participation and my contribution to the Plan in accordance with these statutes. I have read the Trust Agreement on the back of this form and agree to comply with it.

Participant's/Annuitant's Signature  \_\_\_\_\_ Date \_\_\_\_\_  
 Please read the General Information section on the reverse of the copy 1 of this form.

**2. SPOUSE IDENTIFICATION (Complete if the contribution is made by the Participant's spouse.)**

Family Name \_\_\_\_\_ First Name \_\_\_\_\_ Mrs. Mr.    
 Same address as Participant/Annuitant or:  
 Civic No. \_\_\_\_\_ Street \_\_\_\_\_ Apartment \_\_\_\_\_ Social Insurance Number \_\_\_\_\_  
 P.O. Box \_\_\_\_\_ City \_\_\_\_\_ Province \_\_\_\_\_ The Social Insurance Number is required under the Income Tax Act.  
 Postal Code \_\_\_\_\_ Telephone (Day) \_\_\_\_\_ Ext. \_\_\_\_\_ Telephone (Evening) \_\_\_\_\_

**Spouse's Banking Information**

By signing below, I authorize Placements Québec to debit the bank account indicated below for payment of the contribution mentioned below.

\_\_\_\_\_  
 Name of Spouse's Financial Institution Branch No. Institution No. Account No.  
 Attach a specimen personalized cheque marked "Cancelled".

Spouse's Signature  \_\_\_\_\_ Date \_\_\_\_\_

**3. CONTRIBUTION**

Contributions may be made by means of a single payment (Part A) or periodic withdrawals for the purchase of Québec Savings Bonds (Part B).

**A) Single Payment**  By cheque enclosed payable to the Minister of Finance OR  By debit to the account indicated above OR  By transfer from another financial institution (Attach Form T-2033)  
 By deposit of Québec Savings Bond certificates (include the certificates) OR  By transfer of a savings product held by:  the Participant  the Participant's spouse  
 Amount Paid \$ \_\_\_\_\_ Name of Product \_\_\_\_\_ Product Code \_\_\_\_\_  
 Interest Rate \_\_\_\_\_ Interest Type and Authorized Frequency (Regular or compound) (Annual, monthly or other) \_\_\_\_\_ Term or Maturity Date \_\_\_\_\_

**IMPORTANT**

- This transaction takes effect on the date that payment is received by Placement Québec.
- The interest rate applicable to the product purchased will be the higher of the effective rate on the date that this form is signed by an authorized sales agent (valid for 10 days) or the effective rate on receipt of the form by Placements Québec.

**B) Periodic Withdrawals from Bank Account**

Only Québec Savings Bonds can be purchased, for the authorized series and during sales periods, through periodic withdrawals from a bank account. The banking information stipulated in Section 1, and where applicable in Section 2, must be provided for bank withdrawals.

Amount per Withdrawal \$ \_\_\_\_\_ Frequency of Withdrawals  Weekly  Every 2 weeks  Monthly Date\* of First Withdrawal \_\_\_\_\_  
 (\$25 minimum) Yr Mo Day  
 \*The date of the first withdrawal must be no earlier than July 2 and no later than September 30 of the current year.

**RESTRICTED TO SALES AGENT**

Sales Agent No. \_\_\_\_\_ Institution \_\_\_\_\_ Transit \_\_\_\_\_ Authorized Signatory (Block letters) \_\_\_\_\_ Date \_\_\_\_\_

STAMP SPECIMEN CHECKS HERE

## GENERAL INFORMATION

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**The book based system**

Savings products are held for a participant in a book based system managed by PLACEMENTS QUÉBEC.

Registration in the system, in the register of participants, of the information concerning the participant, constitutes proof of the participant's ownership of the savings products booked in his securities portfolio. PLACEMENTS QUÉBEC sends the participant or the person authorized to act on his behalf a statement of his securities portfolio or confirming certain operations carried out in the book based system.

**Participation in the system**

Participation in the system is restricted to persons or groups of persons or of properties domiciled in Québec and is achieved by completing an application form upon the initial purchase of a savings product.

**Payment by transfer of funds**

Payment by transfer of funds requires that the participant or the person authorized to act on his behalf provide information concerning his operations account at a financial institution (banking information). A payment is deemed to be made on the date stipulated in the transfer of funds instructions given to the financial institution. Should payment by transfer of funds prove to be impossible, payment is made by cheque.

**Operations**

Operations in the book based system can be carried out in writing, by telephone or by fax, with the exception of a change in banking information and, if allowed, transfer of ownership of securities, which are carried out in writing on the appropriate forms supplied by PLACEMENTS QUÉBEC.

**Correction of statements**

PLACEMENTS QUÉBEC must be informed of any error or irregularity in a statement within 45 days of the statement date.

**Security**

A participant who wishes to carry out an operation by telephone must identify himself to PLACEMENTS QUÉBEC using the personal information recorded on his participant's data sheet.

Telephone conversations relating to operations requests are recorded and retained by PLACEMENTS QUÉBEC. The recording is proof of the operation.

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**TRUST AGREEMENT**

**TRUST GÉNÉRAL DU CANADA (the "Trustee"), a trust company legally constituted under the laws of Québec, agrees to act as trustee of the Québec savings products Retirement Savings Plan (the "Plan") on behalf of the participant, hereunder also called the "Annuitant", named on the front of these presents, in accordance with the following terms and conditions:**

The Plan meets the requirements of the Income Tax Act (Canada) and the Taxation Act (Québec) and their respective regulations (the "Tax Legislation") for a registered retirement savings plan (an "RRSP").

For the purposes of these presents, the ministère des Finances du Québec, hereunder called "Placements Québec", acts as mandatory of the Trustee, and the expression "Savings Products" means any bond or other securities issued by the Québec government under a book based system managed by Placements Québec (the "System").

**1. PURPOSE**

The Plan is a fixed-term annuity contract whose purpose is to constitute, for the Annuitant, a retirement income (the "Retirement Income") within the meaning of section 146(1) of the Income Tax Act.

**2. ELIGIBILITY FOR THE PLAN**

Subject to the provisions of the Tax Legislation, any natural person who, by the last day of the calendar year, has not reached age 69, is eligible for and can participate in the Plan by completing and signing this form.

Entry of the Annuitant's date of birth on the front of these presents is deemed to be an attestation of such date and an undertaking to provide any other proof of age that may be required for the administration of the Plan.

**3. TRUSTEE**

The Trustee administers the Plan and holds the assets thereof in accordance with the Tax Legislation and this agreement. The Trustee is ultimately responsible for the Plan. The Trustee may resign from its duties or be replaced, in which case a successor trustee is appointed by Placements Québec to act as trustee of the Plan and the assets held in the plan are delivered to it.

**4. REGISTRATION OF THE PLAN**

The Trustee shall register the Annuitant's Plan with the tax authorities concerned as a "Registered Retirement Savings Plan" within the meaning of the Tax Legislation and the Plan becomes effective upon such registration.

**5. CONTRIBUTIONS**

Contributions to this Plan may be made by the Annuitant or the Annuitant's spouse. In the latter case, the spouse must be a spouse within the meaning of section 252(4) of the Income Tax Act, that is to say, a person of the opposite sex who has cohabited with the Annuitant in a conjugal relationship for at least 12 months or who is a parent of a child of whom the Annuitant is a parent. Such spouse must complete section 2 on the front of these presents.

When an initial contribution is made, the Trustee opens a retirement savings account in the System in the Annuitant's name. The amounts entered in the Annuitant's name are held in trust in the System by the Trustee.

All contributions made to the Plan as well as any interest income or other earnings of whatever nature, generated or realized by the assets of the Plan, are part of the Plan.

No contribution can be made by the Annuitant or his or her spouse after the Plan matures.

The Annuitant or his or her spouse, as the case may be, is responsible for ensuring that the amount of his or her contributions does not exceed the maximum allowed by the Tax Legislation.

**6. OVER-CONTRIBUTIONS**

Upon a written request from the Annuitant or his or her spouse, as the case may be, the Trustee refunds the party making such request all or part of the amount designated as an over-contribution for the year, in accordance with the limits prescribed by the Tax Legislation, in order to reduce the amount of tax in respect of such over-contributions.

**7. INVESTMENTS**

Any amount received by the Trustee as a contribution to the Plan must be invested by the Trustee according to the Annuitant's instructions, but only in the form of Savings Products. In the absence of instructions from the Annuitant regarding the investment of assets or the re-investment of investments that have matured, the amounts, both capital and interest, will be invested in temporary investment units on which Placements Québec will credit each month interest calculated on the daily balance. The Annuitant agrees that he or she is solely responsible for the re-investment of investments that have matured.

When required under this agreement, the balance of the Plan (the "Plan Balance") consists of the net asset value of all the investments, less applicable taxes, expenses and penalties, if any. Notwithstanding any provision of these presents, Placements Québec reserves the right to cease offering certain Savings Products.

**8. PAYMENT OR TRANSFER BEFORE THE MATURITY DATE**

Subject to the Tax Legislation and the terms, conditions and features of the Savings Products in question, the Annuitant can, at any time before the Maturity Date of the Plan, request the Trustee in writing, in a form acceptable to the latter, to realize all or part of the assets of the Plan and to pay the

Annuitant the proceeds thereof, less any applicable taxes, expenses and penalties or to transfer such proceeds to a registered retirement savings plan of which the Annuitant is the annuitant or to such other plan, fund or arrangement authorized by the Tax Legislation.

If only a portion of the assets of the Plan must be realized, the Annuitant must specify the Savings Products covered by his or her request, failing which Placements Québec shall realize the investments with the shortest term up to the requested amount.

**9. BENEFITS**

No benefit other than a payment to the Annuitant in accordance with the preceding section or a refund of contributions in the event of the Annuitant's death may be paid prior to the Plan's maturity.

No benefit shall be paid, except by way of Retirement Income to the Annuitant or to the Annuitant as full or partial commutation of the Retirement Income stipulated under the Plan or as part of a commutation of Retirement Income that would otherwise become payable to a person other than the Annuitant or his or her spouse.

**10. ANNUITANT'S RETIREMENT INCOME**

The Retirement Income is payable to the Annuitant on the date chosen by the latter or no later than the end of the calendar year in which the Annuitant reaches age 69 (the "Maturity Date"). On the Maturity Date, the Trustee undertakes, if such is the Annuitant's choice, to pay him or her a Retirement Income in the form of a fixed-term annuity in accordance with the requirements of the Tax Legislation by applying the Plan Balance for such purpose.

The Retirement Income is then paid to the Annuitant only by way of equal annual or more frequent periodic payments until such time as there is a payment arising from full or partial commutation of the Retirement Income and, thereafter, in the event of partial commutation, in the form of equal annual or more frequent periodic payments.

If the Annuitant elects to receive the Retirement Income according to a formula that provides for its continuation after his or her death, the total annual amount of the Retirement Income payable for a calendar year following death may not exceed the total annual amount payable for any calendar year prior to death.

The Retirement Income may not be assigned in whole or in part and any annuity payable under the Plan that would otherwise become payable to a person other than the Annuitant or his or her spouse must be commuted.

**11. AUTOMATIC TRANSFER AT THE MATURITY DATE**

If, at the end of the year in which the Annuitant reaches age 69, he has not given written instructions to the Trustee regarding the form of his Retirement Income, the total investments constituting the Plan will be transferred "as is" to the Québec Savings Products Retirement Income Fund (the "Fund"), subject to the terms, conditions and features of the Savings Products in question.

Any investment which cannot be directly transferred to the Fund is first liquidated and invested in temporary investment units until such time as the Annuitant issues instructions.

**12. NO BENEFIT**

Subject to the exceptions stipulated in the Income Tax Act, no benefit related to the existence of the Plan shall be extended to the Annuitant or a person with whom the Annuitant is no at arm's length for the purposes of the Income Tax Act.

**13. DESIGNATION OF A BENEFICIARY**

The Annuitant may designate a beneficiary in the event of death to receive the Plan Balance or the assets of the Plan, as the case may be. Such designation can subsequently be changed or revoked.

The Plan and the assets of the Plan can be made exempt from seizure, within the limits set by law, when the designated beneficiary is the Annuitant's spouse (related by marriage), descendant or ascendant.

Designation of a beneficiary may be made, changed or revoked only in accordance with the applicable laws and by means of a written document dated and signed by the Annuitant, whose form and content are acceptable to the trustee, more particularly regarding the accurate identification of the Plan. A designation of a beneficiary becomes effective on the date it is received by the Trustee.

**14. DEATH BEFORE THE MATURITY DATE**

In the event of the Annuitant's death before the Maturity Date, the Trustee, upon receipt of satisfactory evidence of death, realizes the assets of the Plan. The Plan Balance shall be remitted to the executor of the Annuitant's succession or to the designated beneficiary, as the case may be, upon submission of the discharges and other documents considered necessary by the Trustee.

Notwithstanding the foregoing, where permitted by the Tax Legislation, the Trustee may transfer all the assets of the Plan to the person or persons entitled thereto.

**15. DOCUMENTS**

Placements Québec provides the Annuitant with a copy of this agreement and, on a regular basis and at least once a year, a statement indicating the contributions received, investments held, the accumulated gains and payments, transfers and refunds made since the last statement, and the Plan Balance.

Placements Québec also provides the Annuitant or his or her spouse with any information slips, statements or receipts required under the Tax Legislation.

**16. RESTRICTIONS ON ASSIGNMENT AND HYPOTHEC**

The Annuitant acknowledges that the assets of the Plan, as well as the rights and benefits resulting from this agreement, cannot be assigned or otherwise alienated. The Annuitant further acknowledges that he cannot offer the Plan or the assets of the Plan as security, by means of a hypothec or otherwise.

**17. MODIFICATION OF THE PLAN**

The Trustee, with the agreement of Placements Québec, can change or revise the terms and conditions of this Plan at any time, provided only that it continues to comply with the Tax Legislation as a Retirement Savings Plan and that any change be approved beforehand by the tax authority concerned.

**18. NOTICE**

Notice given to the Trustee is considered sufficient if it is handed or mailed to Placements Québec at the address indicated on the front of these presents or such other address notified by mail. Notice is deemed to have been given to the Trustee on the actual date of reception of the notice by Placements Québec. Any notice, statement or receipt addressed to the Annuitant is considered to have been validly given if it is handed to him in person or sent by mail to the last address indicated in the register kept by Placements Québec. Such notice, statement or receipt is deemed to have been given at the time of its delivery to the Annuitant if delivered in person or, if mailed, the date it is mailed.

**19. LIABILITY OF THE TRUSTEE**

The Annuitant and his or her spouse or heirs agree to compensate and release the Trustee and its representatives, mandataries and correspondents from any liability for any tax, assessment, expense, debt, demand or claim resulting from the investment of assets in the Annuitant's Plan and from any other action taken in accordance with these presents, unless it results from gross negligence on their part or willful misconduct.

Neither the Trustee, nor any of its representatives, mandataries or correspondents shall be liable for any loss suffered by the Plan or by the Annuitant or any beneficiary as a result of the acquisition, disposition or holding of any investment acquired in accordance with the instructions of the Annuitant. Neither the Trustee, nor any of its representatives, mandataries or correspondents shall be held personally liable for any tax or penalty that may be deducted under the provisions of the Tax Legislation.

The Trustee shall be discharged of any liability after having paid the Plan Balance in accordance with these presents.

**20. COMPLETE AGREEMENT**

The application form and this Trust Agreement constitute the complete agreement made between the Annuitant and the Trustee with respect to the Plan.

**21. LEGAL REGIME**

The agreement, its interpretation, its application and its effects are subject to the applicable laws in effect in Canada and in the province of Québec.



**PLACEMENTS  
QUÉBEC**

333 Grande Allée est  
Québec (QC) G1R 5W3  
(418) 521-5229 or 1 800 463-5229

**Designation  
of a Beneficiary  
in the Event of Death  
(Revocable at Any Time)**

**Retirement Savings Plan of  
Québec Savings Products**

**Designation and Change of  
Beneficiary Form**

The personal information provided on this form is protected under the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., c. A-2.1).

**1. PARTICIPANT/ANNUITANT IDENTIFICATION (Please use block letters.)**

Family Name		First Name	
Civic No.	Street	Apartment	
P.O. Box	City	Province	
Postal Code	Telephone (Day)	Ext.	Telephone (Evening)

Mrs.  Mr.  Correspondence in French

Participant Number (if known) \_\_\_\_\_

Date of Birth  
YR MO DAY

Social Insurance Number \_\_\_\_\_

The Social Insurance Number is required under the Income Tax Act.

**2. IDENTIFICATION OF BENEFICIARY\* IN CASE OF DEATH**

Family Name		First Name	
<input type="checkbox"/> Same address as Participant/Annuitant, or:			
Civic No.	Street	Apartment	
P.O. Box	City	Province	
Postal Code	Telephone (Day)	Ext.	Telephone (Evening)

Mrs.  Mr.

Relationship to Annuitant \_\_\_\_\_

\* If there is more than one (1) beneficiary, please attach a sheet of paper as an appendix.

**3. DECLARATION AND SIGNATURE**

In the event of my death, I hereby designate the above-named beneficiary as the beneficiary of the balance or the assets of the Retirement Savings Plan of Québec Savings Products in which I have enrolled, and I revoke any and all designations made prior hereto.

I declare that I have read the proviso on the reverse hereof and I agree that this designation shall become effective only on the date it is received by Placements Québec, on the Trustee's behalf, and that such designation shall remain in force until such time as it has been revoked or changed in writing and Placements Québec has acknowledged receipt of such revocation or change.

Signed at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

X \_\_\_\_\_  
Signature of Participant/Annuitant

X \_\_\_\_\_  
Signature of First Witness      Name of First Witness (Block letters)

X \_\_\_\_\_  
Signature of Second Witness      Name of Second Witness (Block letters)

**PLACEMENTS QUÉBEC**, on the Trustee's behalf, acknowledges receipt hereof on this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_\_

X \_\_\_\_\_  
Authorized Signatory      Name of Authorized signatory (Block letters)

**N.B. We recommend that you consult your legal advisor in order to know about and assess the validity and scope of such designation.**

**FOR USE BY PLACEMENTS QUÉBEC**

**PROVISO**

This "**Designation of a Beneficiary in the Event of Death**" form allows the Annuitant to designate a specific beneficiary to receive, as applicable, the balance or the assets of the Retirement Savings Plan of Québec Savings Products (the "Plan") in which the Annuitant is the Participant.

This designation may be subsequently changed or revoked by means of the same form.

Completion of this form is entirely optional as the Annuitant may always refer to the provisions of his or her will.

However, the rights conferred by the Plan may be rendered exempt from seizure within the limits prescribed by law whenever the designated beneficiary is the Annuitant's spouse (related by marriage), descendant or ascendant. In order to be set up against the Trustee of the

Plan, such designation must be made using this form or any other writing deemed acceptable by the Trustee and then sent to Placements Québec.

This designation assumes the form of a will in the presence of witnesses and complies with the requirements for a valid will if completed in the following manner: In the presence of two (2) witnesses who have reached the age of majority, the Annuitant must declare that the writing submitted by the same is a testamentary provision. The Annuitant is to sign the designation in the space provided or, if he or she has previously signed it, the Annuitant must acknowledge that his or her signature appears thereon; the Annuitant may also have the designation signed by a third party on his or her behalf, in his or her presence and in accordance with his or her instructions. Once the Annuitant has signed, the witnesses immediately sign the designation in the Annuitant's presence.



## Index Statutory Instruments

Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

<b>Regulations — Statutes</b>	<b>Page</b>	<b>Comments</b>
Application of the Taxation Act, An Act respecting the..., amended . . . . . (1997, Bill 42)	1453	
Application of the Taxation Act, An Act respecting the..., amended . . . . . (1997, Bill 42)	1453	
Certain forms relating to the book based system . . . . . (Financial Administration Act, R.S.Q., c. A-6)	1666	N
Certain legislative provisions of a fiscal nature with the Civil Code of Québec, An Act to harmonize... . . . . . (1997, Bill 42)	1453	
Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments, An Act to amend the... — Coming into force . . . . . (1996, c. 68)	1649	
Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments, An Act to amend the... — Determination of child support payments . . . . . (1996, c. 68)	1651	M
Crown Payments Prescription Act, repealed . . . . . (1997, Bill 42)	1453	
Determination of child support payments . . . . . (An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments, 1996, c. 68)	1651	M
Education Act for Cree, Inuit and Naskapi Native Persons, amended . . . . . (1997, Bill 131)	1639	
Education Act, amended . . . . . (1997, Bill 131)	1639	
Fees exigible and the return of confiscated objects . . . . . (Highway Safety Code, R.S.Q., c. C-24.2)	1664	
Financial Administration Act — Certain forms relating to the book based system . . . . . (R.S.Q., c. A-6)	1666	N
Fiscal incentives to industrial development, An Act respecting..., amended . . . . (1997, Bill 42)	1453	
Flat Glass Industry — Relinquishment of the provisional administration of the Parity Committee . . . . . (An Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec, 1994, c. 9)	1665	N
Flat Glass Industry — Relinquishment of the provisional administration of the Parity Committee . . . . . (An Act to amend the Act respecting the provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec, 1995, c. 22)	1665	N

Fuel Tax Act, amended . . . . . (1997, Bill 42)	1453	
Highway Safety Code — Fees exigible and the return of confiscated objects . . . (R.S.Q., c. C-24.2)	1664	M
Industrial development by means of fiscal advantages, An Act to promote..., amended . . . . . (1997, Bill 42)	1453	
Land Transfer Duties Act . . . . . (1997, Bill 42)	1453	
Ministère du Conseil exécutif and other legislative provisions as regards standards of ethics and professional conduct, An Act to amend the Act respecting the... . . . (1997, Bill 131)	1639	
Ministère du Conseil exécutif, An Act respecting the..., amended . . . . . (1997, Bill 131)	1639	
Ministère du Revenu, An Act respecting the..., amended . . . . . (1997, Bill 42)	1453	
Municipal taxation, An Act respecting..., amended . . . . . (1997, Bill 42)	1453	
Provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec, An Act respecting... — Flat Glass Industry — Relinquishment of the provisional administration of the Parity Committee . . . . . (1994, c. 9)	1665	N
Provisional administration of the Parity Committee for the Flat Glass Industry and the Corporation de formation des vitriers et travailleurs du verre du Québec, An Act to amend the Act respecting... — Flat Glass Industry — Relinquishment of the provisional administration of the Parity Committee . . . . . (1995, c. 22)	1665	N
Québec business investment companies, An Act respecting..., amended . . . . . (1997, Bill 42)	1453	
Québec Pension Plan, An Act respecting the..., amended . . . . . (1997, Bill 42)	1453	
Québec sales tax, An Act respecting..., amended . . . . . (1997, Bill 42)	1453	
Real estate tax refund, An Act respecting..., amended . . . . . (1997, Bill 42)	1453	
Savings and Credit Unions Act, An Act to amend the... — Certain transitional measures — Coming into force . . . . . (1996, c. 69)	1649	
Taxation Act, amended . . . . . (1997, Bill 42)	1453	
Taxation Act, the Act respecting the Québec sales tax and other legislative provisions, An Act to amend the..., amended . . . . . (1997, Bill 42)	1453	
Tobacco Tax Act, amended . . . . . (1997, Bill 42)	1453	