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Summary

Table of Contents
Coming into force of Acts
Regulations and other acts
Draft Regulations
Municipal Affairs
Notices
Index

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Table of contents

Page

Coming into force of Acts

1676-97	Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail, An Act respecting the... — Coming into force of certain provisions . . .	6289
1677-97	Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail, An Act respecting the... — Development of manpower training, An Act... — Coming into force of certain provisions	6289

Regulations and other acts

1651-97	Pension Plan of Peace Officers in Correctional Services, An Act respecting the... — Regulation (Amend.)	6291
1652-97	Government and Public Employees Retirement Plan, An Act respecting the... — Amendment to Schedule I to the act	6293
1670-97	Farm income stabilization insurance, An Act respecting... — Scheme	6293
1674-97	Naming of the new French language and English language school boards	6326
1680-97	Québec Pension Plan, An Act respecting the... — Remuneration paid during phased retirement	6328
1681-97	Supplemental pension plans (Amend.)	6329
1683-97	Beer and Soft Drinks Distributors' Permits (Amend.)	6342
1690-97	Business Financing Assistance Program (Amend.)	6343
1699-97	Professional Code — Contribution of each member of a professional order for the 1998-1999 fiscal year of the Office des professions du Québec	6345
1700-97	Professional Code — Bar — Accounting and trust accounts (Amend.)	6345
1704-97	Rules of conduct concerning the sale of prearranged funeral services and sepultures by itinerant merchants — Adoption	6346
1707-97	Taxation Act — Regulation (Amend.) — Application of the Taxation Act, An Act respecting the... — Regulation (Amend.) — Ministère du Revenu, An Act respecting the... — Regulation (Amend.) — Régie de l'assurance-maladie du Québec, An Act respecting the... — Regulation (Amend.) — Québec Pension Plan, An Act respecting the... — Regulation (Amend.)	6348
1708-97	Fuel Tax (Amend.)	6471
1709-97	Basic prescription drug insurance plan (Amend.)	6472
1713-97	Bulk trucking (Amend.)	6474
1722-97	Reciprocal commercial vehicle registration agreements (Amend.)	6475
Designate breast cancer detection centres		6481

Draft Regulations

Civil Code of Québec — Implementation of the reform of the Civil Code, An Act respecting the... — Registry offices, An Act respecting... — Register of personal and movable real rights	6483
Registry offices, An Act respecting... — Register of personal and movable real rights	6503

Municipal Affairs

1609-97	Amalgamation of Village de Kingsey Falls and Municipalité de Kingsey Falls	6505
1655-97	Amalgamation of the Village de Saint-François-du-Lac and the Paroisse de Saint-François-du-Lac	6507
1656-97	Amalgamation of Village de L'Ange-Gardien and Paroisse de Saint-Ange-Gardien	6511
1657-97	Amalgamation of Village de Manseau and Paroisse de Saint-Joseph-de-Blandford	6513
1658-97	Amalgamation of Ville de Causapschal and Paroisse de Saint-Jacques-le-Majeur-de- Causapschal	6516
1660-97	Municipalité de Kingsey Falls	6519

Notices

Issue of letters patent in order to amend the Charter of Ville d'East Angus	6521
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Coming into force of Acts

Gouvernement du Québec

O.C. 1676-97, 17 December 1997

An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail (1997, c. 63)
— Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail

WHEREAS the Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail (1997, c. 63) was assented to on 25 June 1997;

WHEREAS section 150 of the Act provides that it comes into force on 25 June 1997, except the provisions of sections 16 to 46, 58 to 96, paragraphs 2 and 3 of section 97, sections 98 to 105, paragraphs 1, 2 and 4 of section 107, section 108, sections 110 to 123, 125, 127, 129 to 137, paragraph 4 of section 138, sections 140 to 143 and 145 to 147 which come into force on the date or dates to be fixed by the Government;

WHEREAS by Order in Council 1177-97 dated 10 September 1997, the Government fixed 10 September 1997 as the date of coming into force of the provisions of section 16, the part of the first paragraph of section 17 preceding subparagraph 1 and subparagraph 8 of that paragraph, sections 21 to 29, 31 and 32 of the Act;

WHEREAS it is expedient to fix the date of coming into force of the provisions of section 37, the part of section 38 preceding paragraph 1 and paragraphs 2 and 5 of that section, and sections 40 to 46 of the Act;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Employment and Solidarity and Minister of Employment and Solidarity:

THAT 17 December 1997 be fixed as the date of coming into force of the provisions of section 37, the part of section 38 preceding paragraph 1 and paragraphs 2 and 5 of that section and sections 40 to 46 of the Act respecting the Ministère de l'Emploi et de la Solidarité

and establishing the Commission des partenaires du marché du travail (1997, c. 63).

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

1935

Gouvernement du Québec

O.C. 1677-97, 17 December 1997

An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail (1997, c. 63)

An Act to foster the development of manpower training (R.S.Q., c. D-7.1)

— Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail and of the Act to foster the development of manpower training

WHEREAS the Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail (1997, c. 63) was assented to on 25 June 1997;

WHEREAS section 150 of the Act provides that it comes into force on 25 June 1997, except the provisions of sections 16 to 46, 58 to 96, paragraphs 2 and 3 of section 97, sections 98 to 105, paragraphs 1, 2 and 4 of section 107, section 108, sections 110 to 123, 125, 127, 129 to 137, paragraph 4 of section 138, sections 140 to 143 and 145 to 147 which come into force on the date or dates to be fixed by the Government;

WHEREAS by Order in Council 1177-97 dated 10 September 1997, the Government fixed 10 September 1997 as the date of coming into force of the provisions of section 16, the part of the first paragraph of section 17 preceding subparagraph 1 and subparagraph 8 of that paragraph, sections 21 to 29, 31 and 32 of the Act;

WHEREAS it is expedient to fix 17 December 1997 and 1 January 1998 as the date of coming into force of certain provisions of the Act and 1 April 1998 as the date of the coming into force of the remaining provisions of the Act;

WHEREAS it is expedient to fix 1 April 1998 as the date of coming into force of section 23.1 of the Act to foster the development of manpower training (R.S.Q., c. D-7.1), enacted by section 8 of the Act to amend the Act to foster the development of manpower training and other legislative provisions (1997, c. 20);

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Employment and Solidarity and Minister of Employment and Solidarity:

THAT 17 December 1997 be fixed as the date of coming into force of the provisions of sections 58 to 68, paragraph 4 of section 107, section 110, the part of section 119 preceding paragraph 1 and paragraph 2 of that section, sections 135, 145 and 147 of the Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail (1997, c. 63);

THAT 1 January 1998 be fixed as the date of coming into force of the provisions of subparagraphs 1 to 7 of the first paragraph of section 17, sections 18 to 20, 30, 33 to 36, paragraphs 1, 3, 4, 6 and 7 of section 38, sections 39, 120 to 123, 136 and 137 of the Act;

THAT 1 April 1998 be fixed as the date of coming into force of the provisions of the second paragraph of section 17, sections 69 to 96, paragraphs 2 and 3 of section 97, sections 98 to 105, paragraphs 1 and 2 of section 107, section 108, sections 111 to 118, paragraph 1 of section 119, sections 125, 127, 129 to 134, paragraph 4 of section 138, sections 140 to 143 and 146 of the Act;

THAT 1 April 1998 be fixed as the date of coming into force of section 23.1 of the Act to foster the development of manpower training (R.S.Q., c. D-7.1), enacted by section 8 of the Act to amend the Act to foster the development of manpower training and other legislative provisions (1997, c. 20).

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulations and other acts

Gouvernement du Québec

O.C. 1651-97, 17 December 1997

An Act respecting the Pension Plan of Peace Officers in Correctional Services
(R.S.Q., c. R-9.2)

Regulation — Amendments

Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services

WHEREAS the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services was made by Order in Council 1842-88 dated 14 December 1988;

WHEREAS under section 66.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., c. R-9.2), enacted by section 10 of Chapter 53 of the Statutes of 1996, persons who belong to a category or subcategory determined by regulation are entitled to an additional benefit which shall be granted according to the rules, terms and conditions prescribed in the regulation, which may vary according to the category or subcategory to which the person belongs, and the additional benefit shall be established in the manner prescribed in the regulation;

WHEREAS under section 66.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, also enacted by that section 10, a regulation under Division III.1 of Chapter IV of that Act concerning the additional benefit may have effect 12 months or less before its adoption;

WHEREAS it is expedient to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services;

IT IS ORDERED, therefore, on the recommendation of the Minister for Administration and the Public Service, Chairman of the Conseil du trésor:

THAT the Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in

Correctional Services, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services(*)

An Act respecting the Pension Plan of Peace Officers in Correctional Services
(R.S.Q., c. R-9.2, ss. 66.1, 66.3 and 130, par. 7.1; 1996, c. 53, ss. 10 and 13)

1. The Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services is amended by inserting the following Chapter after section 7:

“CHAPTER VII.1 ADDITIONAL BENEFITS (s. 130, par. 7.1)

7.1 A person is entitled to additional benefits in respect of the years of service credited to him under the Pension Plan of Peace Officers in Correctional Services between 31 December 1987 and 1 January 1992, excluding those that have been transferred to that plan, on the following conditions:

(1) the person was participating in the Pension Plan of Peace Officers in Correctional Services on 31 December 1995 or was receiving a pension on that date;

(2) the person was not refunded the contributions paid into that plan between 31 December 1987 and 1 January 1992 or the contributions exempted from paying during that period; and

* The Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.R.Q., 1981, c. R-9.2, r.1) was last amended by the Regulation made by Order in Council 758-97 dated 11 June 1997 (1997, G.O. 2, 2737). For previous amendments, refer to the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

(3) the person has not transferred his years of service or parts thereof credited under that plan to another pension plan.

For the purposes of the first paragraph, the years of service credited are those for which the employee has accumulated service and paid contributions, those for which he was exempted from contributing or, in the case of maternity leave, those that have otherwise been credited in respect of that leave.

7.2 A person referred to in section 7.1, excluding the person referred to in section 7.9, who retires after 31 December 1996 while under age 65 is entitled to receive a yearly additional benefit equal to \$310 for each year of service credited. That benefit shall be indexed and adjusted, where applicable, in accordance with sections 7.4 and 7.7.

7.3 A person referred to in section 7.1, excluding a person referred to in section 7.9, who retired before 1 January 1997 while under age 65 is entitled to receive a yearly additional benefit equal to \$310 for each credited year of service. That benefit shall be adjusted, where applicable, in accordance with section 7.7 on the date of retirement as if the benefit had been granted on that date.

The benefit established pursuant to the first paragraph shall be granted to the person from 1 January 1997.

7.4 The additional benefit established pursuant to section 7.2 shall be increased each year at an indexation rate of 2 % from 1 January 1998 to January 1 of the year in which the person retires.

7.5 The additional benefit shall be granted to a person from the age of 55 or, if the person retires later, on the date of retirement before reaching the age of 65. However, if a pension is granted to a person under paragraph 5 of section 44 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., c. R-9.2) before the age of 55, the additional benefit shall be granted from the month following the month in which that age is reached.

7.6 An additional benefit shall be paid until the earlier of the following dates:

- (1) the first day of the month following the person's death; or
- (2) the first day of the month following the person's 65th birthday.

7.7 If the additional benefit is granted before the person reaches age 55, the benefit shall be reduced by 1/12

of 7 % per month, calculated for each month comprised between the date on which the benefit is granted and the person's 55th birthday, for as long as it is paid.

If the additional benefit is granted after the person reaches age 55, the benefit shall be increased by 1/12 of 7 % per month, calculated for each month comprised between the person's 55th birthday and the date on which the benefit is granted, for as long as it is paid.

7.8 A person referred to in section 7.3 is also entitled to a lump sum corresponding to the additional benefits he would have received since the date of retirement until the earliest of the following dates:

- (1) the first day of the month following the person's death;
- (2) the first day of the month following the person's 65th birthday; or
- (3) 31 December 1996.

Those additional benefits shall be established and granted in accordance with section 7.3. In the event of death, the benefits shall be paid to the spouse or, failing that, to the successors.

7.9 A person referred to in section 7.1 who retired before 1 January 1998 at age 64 or older is entitled to a lump sum equal to \$505.30 for each year of service credited.

If the person dies before receiving that lump sum, it shall be paid to the spouse or, failing that, the successors."

2. This Regulation comes into force on the date of its adoption by the Government but has effect from 1 January 1997.

1932

Gouvernement du Québec

O.C. 1652-97, 17 December 1997

An Act respecting the Government and Public Employees Retirement Plan
(R.S.Q., c. R-10)

Amendment to Schedule I to the act

Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under section 1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS under the first paragraph of section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1 and VI and any such order may have effect 12 months or less before it is made;

IT IS ORDERED, therefore, upon the recommendation of the Minister responsible for Administration and the Public Service and Chairman of the Conseil du trésor:

That the Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan^(*)

An Act respecting the Government and Public Employees Retirement Plan
(R.S.Q., c. R-10, s. 220)

1. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting the words “the Syndicat de l’enseignement de la région du Fer (SERF)”, in paragraph 1 and following the alphabetical order.

2. This Order in Council comes into force on the date of its making by the Government but has effect from 1 January 1997.

1933

Gouvernement du Québec

O.C. 1670-97, 17 December 1997

An Act respecting farm income stabilization insurance
(R.S.Q., c. A-31)

Farm Income Stabilization Insurance — Scheme

Farm Income Stabilization Insurance Scheme

WHEREAS the Crop Insurance Act (R.S.Q., c. A-30) and the Act respecting farm income stabilization insurance (R.S.Q., c. A-31) allow all the farm products in Québec to be insured inasmuch as the actuarial risk can be measured;

WHEREAS, during the 1996 fall summit, the Government retained certain measures among which lies the three-year regulatory alleviation plan of crop insurance;

* Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) was amended, since the last updating of the Revised Statutes of Québec to 1 March 1996, by Orders in Council 556-96 dated 15 May 1996 (1996, G.O. 2, 2287), 557-96 dated 15 May 1996 (1996, G.O. 2, 2288), 821-96 dated 3 July 1996 (1996, G.O. 2, 3143), 1051-96 dated 28 August 1996 (1996, G.O. 2, 3975), 1493-96 dated 4 December 1996 (1996, G.O. 2, 4987), 1589-96 dated 18 December 1996 (1997, G.O. 2, 91), 629-97 dated 13 May 1997 (1997, G.O. 2, 2243), 788-97 dated 18 June 1997 (1997, G.O. 2, 3338), 1105-97 dated 28 August 1997 (1997, G.O. 2, 4561) and by sections 35 of Chapter 26 of the Statutes of 1997, 33 of Chapter 27 of the Statutes of 1997, 13 of Chapter 36 of the Statutes of 1997, 631 of Chapter 43 of the Statutes of 1997, 57 of Chapter 50 of the Statutes of 1997 and 121 of Chapter 63 of the Statutes of 1997.

WHEREAS the Government carried out the first step of the plan by approving, by Order in Council 1543-96 dated 11 December 1996, the Regulation respecting crop insurance under the individual plan and the Regulation respecting crop insurance under the collective plan;

WHEREAS under section 2 of the Crop Insurance Act, the object of the Régie des assurances agricoles du Québec is to administer the crop insurance programs prescribed by that Act and to administer, in accordance with section 12 of the Act respecting farm income stabilization insurance, the farm income stabilization insurance schemes established under the said Act;

WHEREAS under those Acts, all the farm producers of Québec may subscribe to an insurance contract in order to protect their business from the risks of an economic nature linked to the vagaries of the weather and to the fluctuation of market prices;

WHEREAS in the production cost of each insured product, the insurances guarantee the farm producer a protection from a reduction in their annual income corresponding to the annual salary of a skilled worker determined according to the average remuneration index from all the Québec industries;

WHEREAS under sections 2, 5 and 6 of the Act respecting farm income stabilization insurance, the Government made the Income Stabilization Insurance Scheme for Lamb Producers, by Order in Council 1837-92 dated 16 December 1992, the Income Stabilization Insurance Scheme for Feeder Cattle and Slaughter Cattle Producers, by Order in Council 1845-86 dated 10 December 1986, the Income Stabilization Insurance Scheme for Cereal, Grain Corn and Soy Bean Producers, by Order in Council 896-89 dated 14 June 1989, the Income Stabilization Insurance Scheme for Apple Producers, by Order in Council 1115-94 dated 20 July 1994, the Income Stabilization Insurance Scheme for Potato Producers, by Order in Council 1055-92 dated 15 July 1992, the Income Stabilization Insurance Scheme for Piglet Producers, by Order in Council 845-92 dated 10 June 1992, the Income Stabilization Insurance Scheme for Feeder Hog Producers, by Order in Council 839-93 dated 16 June 1993, the Income Stabilization Insurance Scheme for Feeder Calf Producers, by Order in Council 898-89 dated 14 June 1989 and the Income Stabilization Insurance Scheme for Heavy Calf Producers, by Order in Council 1793-86 dated 3 December 1986;

WHEREAS the nine existing stabilization insurance schemes provide the same coverage for all the insured products and it is appropriate to carry on the regulatory alleviation operation and to simplify and harmonize under one scheme the stabilization insurance protection;

WHEREAS a scheme must provide the conditions of eligibility and participation as well as the reasons and procedures related to the exclusion of a participant;

WHEREAS the method for establishing the average selling price for feeder calves and potatoes must be amended in order to standardize the data sources and to carry out a survey of market prices with specialized businesses;

WHEREAS the genetic improvement of herds justifies that the compensations for feeder calves be conditional to the use by the insured producers of at least one bull of high genetic quality for breeding purposes;

WHEREAS it is expedient to set the beginning of the insurance year for feeder hogs and piglets at 1 April instead of 1 July;

WHEREAS a participant who has agreed to participate for 5 years in the Farm Income Stabilization Insurance Scheme must henceforth pay contract resolution fees where he has been excluded from the scheme before its term;

WHEREAS it is expedient to harmonize and update the conditions of eligibility and participation in respect of certain insurable products as well as the standards applicable to each of those products by making certain consequential amendments;

WHEREAS the assessment rates of the 1997 insurance year for the insurable products of the bovine and ovine sectors must be updated;

WHEREAS the Union des producteurs agricoles du Québec and each of the Fédérations de producteurs agricoles are in favour of the restructuring of the stabilization insurance coverage and of the amendments made in respect of each of the insurable products;

WHEREAS under Order in Council 1447-89 dated 6 September 1989, the Regulations Act (R.S.Q., c. R-18.1) does not apply to the farm income stabilization insurance schemes referred to in sections 2, 5 and 6 of the Act respecting Farm Income Stabilization Insurance;

WHEREAS it is expedient to make the Scheme;

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

THAT the Farm Income Stabilization Insurance Scheme, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Farm Income Stabilization Insurance Scheme

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31, ss. 2, 3, 5, 6 and 6.1)

DIVISION 1 SCOPE

1. The scope of the Farm Income Stabilization Insurance Scheme is to guarantee a positive net annual income to the producers or categories of producers who operate in accordance with the production structures and marketing norms provided for in the following divisions.

2. The following products are insurable under this Scheme:

Lambs, feeder cattle and slaughter cattle, feeder calves, grain-fed calves, milk-fed calves, piglets, hogs, cereals, grain corn and soy beans, apples and potatoes.

DIVISION 2 INSURANCE YEARS AND DATES OF ENROLMENT

3. The Scheme shall cover the insurable products according to the insurance years, and, if applicable, subject to the following final dates of enrolment:

TABLE 1

Insurable products	Insurance year	Final dates of enrolment
1. Lambs	1 January to 31 December	1 January and 1 July
2. Feeder cattle and slaughter cattle	1 January to 31 December	None
3. Feeder calves	1 January to 31 December	1 January
4. Grain-fed calves	1 January to 31 December	None
5. Milk-fed calves	1 January to 31 December	None
6. Piglets	1 April to 31 March	None
7. Hogs	1 April to 31 March	None

Insurable products	Insurance year	Final dates of enrolment
8. Cereals	1 August to 31 July	30 April
Grain corn	1 October to 30 September	30 April
Soy beans	1 September to 31 August	30 April
9. Apples	15 August to 14 August	30 April
10. Potatoes	15 August to 31 July	30 April

DIVISION 3 ELIGIBILITY

4. A producer who participates in the Scheme must meet the following conditions:

(1) A natural person shall be domiciled in Québec;

(2) A legal person with share capital shall:

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

(b) not be controlled, directly or indirectly, by one or several persons who are not domiciled in Québec or who do not have their head office or main place of business in Québec;

(c) have more than 50 % of its share capital, in number and value of issued voting shares, held by one or several persons who are domiciled in Québec or who have their head office or main place of business in Québec;

(3) A partnership within the meaning of the Civil Code shall:

(a) have its main place of business in Québec;

(b) have more than half its members domiciled in Québec or with their head office and main place of business in Québec and these members must own interests representing more than 50 % of the total value of the assets of the partnership;

(4) A cooperative shall:

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

(b) have more than half its members domiciled in Québec or with their head office and main place of business in Québec;

(5) Undivided owners or joint producers shall be domiciled in Québec or have their head office and main place of business in Québec;

(6) Limited partners and general partners of a limited partnership must be producers within the meaning of the Act;

(7) Subject to paragraph 6, manage or personally carry out the raising or the cultivation of insurable products or cause it to be done by its directors or shareholders who have signed a shareholders' agreement in the case of a legal person with share capital, by its partners in the case of a partnership, or by its manager, directors or members who have signed a members' agreement in the case of a cooperative;

(8) Own the insurable products and provide the Régie des assurances agricole du Québec with a sworn statement to that effect if so required in writing;

(9) Not be excluded from the insurable production and, where applicable, have completed the exclusion period applicable to it.

5. Any producer wishing to participate in this Scheme must, for each insurable product:

(1) apply to the Régie before the final dates of enrolment, where necessary, provided for in section 3;

(2) pay, upon enrolment, 50 % of the assessment due that is provided for in Division 7 and calculated according to an estimate of the annual volume, except for feeder hogs where the assessment is deducted under section 36 of the Act;

(3) agree to participate for a period of 5 years in respect of each of the insurable products except for apples for which the period of participation ends for all participants on 31 December 1998;

(4) provide the documents or information required by the Régie.

6. A participant must, every year of participation, comply with the insurable minimums for each of the products listed in Table 2. Those insurable minimums must be complied with on an annual basis even if the producer enrolls in the Scheme or ceases participation during an insurance year.

TABLE 2

Insurable products	Insurable minimums
1. Lambs	50 ewes.
2. Feeder cattle and slaughter cattle	Cumulative weight gain of 6 350 kg (14 000 lbs) annually or 3 175 kg (7 000 lbs) annually if the participant is also insured for feeder calves.
3. Feeder calves	10 cows.
4. Grain-fed calves	25 grain-fed calves.
5. Milk-fed calves	25 milk-fed calves.
6. Piglets	15 sows.
7. Hogs	300 hogs annually or 225 hogs annually if the participant is also insured for piglets.
8. Cereals, grain corn and soy beans	10 hectares of oats, wheat for animal consumption, wheat for human consumption, barley, grain corn and soy beans or a combination of those crops.
9. Apples	28 577 metric tonnes (1500 bushels) of insurable apples.
10. Potatoes	6 hectares.

7. A participant shall insure all of the annual production for each product he insures.

8. The Régie may terminate the contract of a participant who failed to meet the conditions of eligibility throughout the period of participation.

DIVISION 4 **CERTIFICATE AND RENEWAL**

9. The Régie shall issue to the participant a certificate attesting to participation in the Scheme. The certificate shall cover a period of 5 years in respect of each of the insurable products, allowing for exceptions provided for in this Scheme and shall be issued at the time of enrolment or renewal. The date of the beginning of the period of participation shall correspond to that of the insurance year except for cereals, grain corn and soy beans, potatoes and apples where it shall correspond to 1 January preceding the insurance year provided for in section 3. Notwithstanding the foregoing, in respect of the products for which there is no final date of enrolment, where the producer enrolls during an insurance year, the date of the beginning of the participation shall be the one that corresponds to the date of the enrolment in the Scheme.

If the first insurance year of a participant totals less than 12 months, it shall count nevertheless as the first insurance year.

10. The rights granted to and the obligations imposed on a participant under this Scheme are subject to any amendment that may be made to it or, as the case may be, to its revocation at the end of an insurance year.

Any amendment to the Scheme shall be applicable to producers governed thereby from its coming into force.

11. A participant's participation in the Scheme is extended to the beginning of each insurance year if the conditions of eligibility prescribed in Division 3 are met. It shall end on the expiry date provided for on the insurance certificate unless the participation has been renewed.

12. The Régie shall notify the producer of the expiry date of the participation in respect of an insurable product not less than 4 months before that date.

A participant wishing to terminate the participation after 5 insurance years must notify the Régie by registered mail not less than 3 months before the expiry date indicated on the certificate, whether or not the participant is aware of the notification given by the Régie.

The Régie shall renew the participant's participation for another period of 5 insurance years where it has not received the notification prescribed in the first paragraph.

13. A participant must notify the Régie as soon as possible of any change affecting eligibility and participation in the Scheme, the assessment that must be paid and the compensation to which the participant is entitled.

Subject to the conditions of eligibility prescribed in this Scheme, the Régie shall maintain the participant's participation under the conditions applicable based on the change made by the participant.

14. The executor, guardian, curator or trustee of a participant may continue the latter's current participation or participate in the Scheme where the conditions of eligibility are met.

15. Notwithstanding section 3, a producer who acquires a farm by sale, gift, succession or otherwise from a participant may be allowed to participate in the Scheme during an insurance year, for the insured products concerned, if the participant submits proof of the acquisition to the Régie and if the participant meets the conditions of eligibility prescribed in section 3.

DIVISION 5 PARTICIPATION

16. Failure by a participant to comply with the conditions of participation shall entail forfeiture of the right to compensation for the quantity of units concerned by the failure. The producer shall nevertheless remain bound for the payment of the assessment due for all of the units.

Feeder cattle and slaughter cattle

17. A participant must:

(1) identify the feeder cattle and slaughter cattle by means of a label in the form of ear tags approved by the Régie, that are numbered and nonreusable. The participant may not at any time remove a tag from an insured animal.

(2) declare to the Régie, on the form provided for that purpose, the date of entry and the origin when required, the weight, the sex and the number of ear tags of each identified animal, within 45 days from the purchase date if it is later than the date of enrolment or from the date on which the animal reached 317.5 kg (700 lbs) where it was born on the farm. That declaration must be accompanied by the proofs of weighing, delivery orders and purchase invoices, if any;

(3) transmit to the Régie, not later than 45 days following the sale of an animal marketed for purposes other than slaughter, the name and address of the live-stock operation, if any, which will continue raising the animal, the number of the tag affixed to the animal sold, its sex and its weight on the day of sale;

(4) transmit to the Fédération des producteurs de bovins du Québec, not later than 3 months following the end of the insurance year, where the participant markets an animal for slaughter purposes, the information provided for in paragraph 3 except for the weight, which must be the hot-carcass weight of the slaughtered animal;

(5) do the verification of the weighing of an animal if the Régie requires it.

18. The participant must transmit to the Régie or to the Fédération des producteurs de bovins du Québec, as the case may be, the vouchers for sales and the weighing slips.

19. Notwithstanding section 16, failure by a participant to comply with the expiry date fixed in paragraphs 2 and 3 of section 17 for forwarding the information prescribed therein shall entail a reduction in the cumulative

weight gain considered in calculating his compensation at a rate of 1.05 kg (2.3 lbs) per day of delay up to 90.7 kg (200 lbs) for the quantity of insured feeder cattle and slaughter cattle concerned by the failure. The participant shall nevertheless remain bound for the payment of the assessment due for all of the weight gain realized.

Feeder calves

20. A participant must possess and use, for the breeding of cows and heifers, at least 1 bull of high genetic quality attested by a representative duly authorized of the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation or cause to have inseminated at least 50 % of the breeding cows and heifers with the semen from bulls of high genetic quality recognized the same way.

21. Notwithstanding section 16, failure by a participant to comply with section 20 shall entail a reduction of the compensation at a rate of \$45/cow for the insurance year concerned. The participant shall nevertheless remain bound for the payment of the assessment due for all of the annual insurable volume.

Grain-fed calves

22. A participant must market the grain-fed calves under the supervision and direction of the Fédération des producteurs de bovins du Québec in accordance with the Règlement sur la vente des bovins approved by the Régie des marchés agricoles et alimentaires du Québec under its Decision 4496 dated 12 May 1987 (1987, *G.O.* 2, 3464).

Milk-fed calves

23. A participant must:

(1) identify the milk-fed calves with a label in the form of ear tags approved by the Régie, that are numbered and nonreusable and worn until the animal is slaughtered;

(2) declare to the Régie, on the tagging declaration form, the number of ear tags affixed and the date of entry of the calves into the breeding farm and forward the form within a period not exceeding 21 days from the purchase date of the calves if it is later than the date of enrolment;

24. Notwithstanding section 16, failure by a participant to comply with the expiry date fixed in paragraph 2 of section 23 shall entail a reduction in calculating the compensation at a rate of 2 % of the number of insurable

calves concerned by the failure for each working day of delay up to 40 %. The participant shall nevertheless remain bound for the payment of the assessment due for all of the annual insurable volume.

Hogs

25. A participant must:

(1) market the hogs under the supervision and direction of the Fédération des producteurs de porcs du Québec in accordance with the Règlement sur la vente des porcs approved by the Régie des marchés agricoles et alimentaires du Québec under its Decision 4846 dated 31 January 1989 (1989, *G.O.* 2, 1317) in the case of slaughter hogs;

(2) in the case of breeder hogs and if the participant requires an insurance coverage for them:

(a) the production must include at least 30 % of pure-bred sows registered with the Canadian Livestock Records Corporation and used to raise pure-bred hogs and hybrid sows within the livestock operation;

(b) the participant must be enrolled in the Programme d'évaluation génétique des porcs de race et de promotion de la femelle hybride of the Centre de développement du porc du Québec inc. or in any other genetic evaluation program certified by that agency for the remainder of the contract.

26. Notwithstanding section 16, where a participant does not meet the obligations defined in paragraph 2 of section 25, throughout the duration of the contract under this Scheme, the participant shall lose right to compensation for breeder hogs and shall not be bound for the payment of an assessment in their respect, and that shall apply until the end of the contract for hogs.

Cereals, grain corn and soy beans

27. A participant must, for all the areas:

(1) use a variety of cereal, grain corn and soy bean seeds classified as a Canada pedigreed grade or a variety of seeds approved by the Canadian Seed Growers' Association as being select seed, in accordance with the Seeds Regulations (C.R.C., c. 1400);

(2) carry out the seeding works before the final seeding dates prescribed in the Regulation respecting crop insurance in accordance with the individual plan approved by Order in Council 1543-96 dated 11 December 1996 (*G.O.* 2, 5443);

(3) grow cereals, grain corn and soy beans according to a crop plan complying with the Standards Guide recognized by the Régie and given to the participant at the time of enrolment or following any amendment made therein.

28. Notwithstanding section 16, where a participant does not comply with the conditions provided for in section 27 and that his yield, according to an evaluation by the Régie is less than the yield provided for in section 55, the compensation to which the participant is entitled is determined according to the yield obtained per hectare on all the areas cultivated according to techniques that contravene those conditions. The yield is determined by means of a sampling of the crop in the field without assessment adjustment.

The yield may however be established by an actual count of the crop stored or marketed where the sampling method cannot be done.

The yield determined under this section may not exceed the yield provided for in section 55.

Apples

29. A participant must sell his apples to packers or buyers authorized by the Fédération des producteurs de pommes du Québec in accordance with the Règlement sur la vente des pommes approved by the Régie des marchés agricoles et alimentaires du Québec under its Decision 6102 dated 15 June 1994 (1994, *G.O.* 2, 3220).

Potatoes

30. A participant must:

(1) cultivate potatoes according to a crop plan complying with the Standards Guide recognized by the Régie and given to the participant at the time of enrolment or following any amendment made therein;

(2) use, for all the areas, the grades of seed potatoes provided for in the Seeds Regulations (C.R.C., c. 1400) or a grade of seed potatoes grown the preceding year from sound Elite IV or Foundation seed potatoes;

(3) carry out the seeding works before the final seeding dates provided for in the Regulation respecting crop insurance in accordance with the individual plan approved by Order in Council 1543-96 dated 11 December 1996 (*G.O.* 2, 5443).

31. Notwithstanding section 16, where a participant does not comply with the conditions provided for in section 30 and that the yield, according to an evaluation

by the Régie, is less than the yield provided for in section 61, the compensation to which the participant is entitled, is determined according to the yield of the areas cultivated in contravention of those conditions according to the yield per hectare ascertained by the Régie by means of a sampling of the crop in the field without assessment adjustment.

If it cannot use the sampling method, the Régie shall actually count the crop stored or marketed. Notwithstanding the foregoing, that yield may not exceed the yield per hectare of the model farm provided for in Division 8.

DIVISION 6 EVALUATION PROCEDURES FOR THE INSURABLE VOLUME

32. Notwithstanding this Division, the Régie may use any appropriate method to evaluate or to verify the insurable volume of a participant under the circumstances.

33. A participant who refuses to allow an inventory to be taken for evaluation purposes pertaining to an insurable product must be certified in a statement in writing by a representative of the Régie.

34. Where the Régie notices after verification that the number of units held by a participant is less than the number of units declared, in accordance with sections 36, 45, 52, 54 and 56, the insurance shall only cover the units actually held. In this case, the assessment due shall however remain the one determined according to the number of units declared by the producer.

On the other hand, where such a verification reveals that the number of units actually held by the participant is greater than the number of units declared, the insurance coverage as well as the assessment related thereto shall be increased according to the number of units held.

35. A participant who does not produce the declaration provided for in paragraph 2 of sections 36, 45, 52, 54, 56 and 63 within the period prescribed reduces the amount of compensation at a rate of 1 % of the annual insurable volume per working day of delay down to a limit of 20 %. The participant shall nevertheless remain bound for the payment of the assessment due for all the annual insurable volume.

Lambs

36. To calculate the number of insurable lambs, the Régie shall take, each insurance year, an inventory of ewes that have brought their first gestation to term and

of gestating ewe lambs. The inventory is made according to either of the following methods:

(1) by counting the number of ewes and ewe lambs at the participant's farm;

(2) by requiring that the participant declare in writing the number of ewes and ewe lambs within the time prescribed in the notice sent by the Régie.

37. The number of insurable lambs is equal to the arithmetical average of ewes counted in an inventory during the insurance year multiplied by 1.3. The annual volume of insurable lambs is divided up into milk-fed lambs and heavy lambs. The number of milk-fed lambs is obtained by subtracting the number of heavy lambs sold from the number of insurable lambs.

Notwithstanding the foregoing, for a producer who enrolls in the Scheme between 1 January and 1 July of the insurance year, the annual volume of insurable lambs corresponds, for the first year of participation, to 50 % of the annual volume obtained in accordance with the first paragraph.

38. To determine the number of heavy lambs sold by a participant during an insurance year, the Régie uses data submitted by the Fédération des producteurs d'agneaux et moutons du Québec under an agreement entered into between the latter and the Régie in accordance with section 36 of the Act.

A heavy lamb is a slaughter lamb whose weight is equal to or greater than 36.3 kg (80 lbs) on a liveweight basis or 16.4 kg (36.2 lbs) on a carcass weight basis.

If the Régie is not notified of any sale of heavy lambs to the benefit of a participant before the first of May of the year following the insurance year, all insurable lambs of that participant shall be considered as milk-fed lambs.

Feeder cattle and slaughter cattle

39. The insurable volume is equal to the weight gain of each insurable feeder cattle and slaughter cattle.

The term "weight gain" means the difference between the weight of an animal on the day of the participant's enrolment and subsequently on the day of its arrival at the livestock operation and its exit weight recorded on the day of sale or slaughter. Such exit weight may not exceed 794 kg (1 750 lbs). For a female animal for which the Régie holds no proof of slaughter, such weight may not exceed 363 kg (800 lbs).

40. In order to determine the cumulative weight gain of insurable feeder cattle and slaughter cattle, the Régie

shall use the slaughter data of the permanent identification system transmitted to it by the participant in accordance with section 17 or by the Fédération des producteurs de bovins du Québec under an agreement entered into between the latter and the Régie in accordance with section 36 of the Act.

41. Male and female animals of the bovine species are the only insurable animals, except for dairy-type female animals whose

(1) weight gain is at least 45 kg (100 lbs);

(2) the dressed weight at slaughter is at least 204 kg (450 lbs);

(3) the sale or slaughter is made at least 60 days following the purchase date of the animal if the latter was not born on the farm;

(4) the sale or slaughter is made within a period not exceeding 600 days from the date where the weight gain begins to be considered in accordance with the second paragraph of section 39;

(5) the slaughter takes place in a slaughterhouse holding a slaughter or retail permit;

(6) marketing is not made on a live basis directly to a consumer.

42. Female animals born on a farm and sold without slaughter proof shall be insured only if the number of insured feeder cattle born on a farm does not exceed 75 % of the number of cows of the herd.

43. Notwithstanding the second paragraph of section 39, to insure the weight gain of a female animal sold for breeding purposes from 363 kg (800 lbs) to a maximum of 454 kg (1 000 lbs), the animal must obtain a weighted post-weaning gain index equivalent to or greater than 92 within a contemporary group evaluated by the Programme d'analyse des troupeaux bovins du Québec (PATBQ) in which the producer must enrol.

To insure the weight gain of a slaughter male animal sold for breeding purposes to a maximum of 544 kg (1 200 lbs), the participant must have obtained from the Canadian Livestock Records Corporation or from an association of a bovine breed of slaughter cattle a registration certificate duly authorized under the Livestock Pedigree Act (L.C. 1988, c. 13) attesting that the herd of feeder cattle is purebred. The participant must also obtain from the Programme d'analyse des troupeaux bovins du Québec (PATBQ) in which the participant is enrolled a post-weaning gain index for that herd of feeder cattle.

44. The minimum original weight for calculating the weight gain is 181 kg (400 lbs) for a calf purchased outside the operation and 244 kg (538 lbs) for a calf born on a farm or fattened on the farm where it was born.

For the purposes of calculating the weight gain, the weight during the purchase of an insured animal may not be less than the weight determined during its sale by another participant.

Feeder calves

45. To calculate the number of insurable calves, the Régie shall take, each insurance year, an inventory of beef cows or beef heifers having calved before 1 June of the insurance year. The inventory is made according to either of the following methods:

(1) by counting the number of cows or heifers at the participant's farm;

(2) by requiring that the participant declare in writing the number of cows and heifers within the time prescribed in the notice sent by the Régie.

46. The number of insurable calves is equal to the product obtained by multiplying the inventory result by 0.75.

Grain-fed calves

47. To calculate the number of insurable grain-fed calves, the Régie shall take, each insurance year, an inventory by using data submitted to the Régie under an agreement entered into between the Régie and the Fédération des producteurs de bovins du Québec in accordance with section 36 of the Act.

48. Only dairy-type calves fed mainly on grain and mild replacer, raised in confinement to be slaughtered as slaughter calves whose hot-carcass weight with skin at the time of slaughter varies between 90 kg (198 lbs) and 182 kg (401 lbs) shall be insured. Where the weight at the time of slaughter is not available, calves must have a dressed weight equivalent comprised between 90 kg (198 lbs) and 182 kg (401 lbs). To calculate the dressed weight equivalent, the Régie applies a carcass yield of 61 % on the liveweight duly attested by a proof of weighing of an auction house holding a permit issued under the Animal Health Protection Act (R.S.Q., c. P-42).

Milk-fed calves

49. To calculate the number of insurable milk-fed calves, the Régie shall take, each insurance year, an

inventory by using data submitted to the Régie under an agreement entered into with the Fédération des producteurs de bovins du Québec in accordance with section 36 of the Act.

Data referred to in the first paragraph are the number of the identification label of the slaughtered animal, the date of its slaughter and its carcass weight.

50. The following are insurable:

(1) dairy-type calves fed exclusively on milk replacer, raised in confinement to be slaughtered as slaughter calf;

(2) milk-fed calves slaughtered in a slaughterhouse holding a slaughter permit;

(3) milk-fed calves whose slaughter is made within a period of at least 85 days and not exceeding 150 days of the date the declaration referred to in paragraph 2 of section 23 was sent;

(4) milk-fed calves whose hot-carcass weight with skin during slaughter is at least 73 kg (160 lbs).

51. A participant must insure all of the annual production of milk-fed calves except if the insurable maximum of 1 000 calves sold is reached. Where a producer operates under a legal entity of a partnership, company or cooperative, the limit applies collectively to associates, partners, shareholders, directors, managers or members regardless of the number of farms they operate.

The limit of 1 000 milk-fed calves applies collectively to any natural and legal person already operating a farm under one of the legal entities listed in the first paragraph or having financial ties with one of those producers.

Notwithstanding the foregoing, the second paragraph does not apply to an agricultural cooperative set up, continued or amalgamated under the Cooperative Act (R.S.Q., c. C-67.2), unless the production of milk-fed calves is its main activity.

Piglets

52. In order to calculate the number of insurable piglets, the Régie shall take, each insurance year, an inventory of sows having calved. The inventory is made according to either of the following methods:

(1) by counting the number of sows at the participant's farm;

(2) by requiring that the participant declare in writing the number of sows within the time prescribed in the notice sent by the Régie.

53. The number of insurable piglets is equal to the arithmetical average of sows counted in an inventory during the insurance year multiplied by 1.145 in order to include the female replacement animals and multiplied by a productivity factor of 17.7.

Notwithstanding the foregoing, where the producer enrolls or ceases to participate in the Scheme during the insurance year, the number of insurable piglets shall be adjusted proportionately to the months insured for the first year of participation, from the date appearing on the insurance certificate.

Hogs

54. To calculate the number of insurable hogs, the Régie shall take an inventory each insurance year by

(1) using the data submitted to the Régie under an agreement entered into between the Régie and the Fédération des producteurs de porcs du Québec in accordance with section 36 of the Act;

(2) in the case of breeder hogs, requiring that the participant declare in writing within the time prescribed in the notice sent by the Régie, the number of hogs sold for breeding purposes during the insurance year as well as the number of uncastrated males sold for slaughter.

Notwithstanding the foregoing, the number of declared hogs may not exceed the number of certified or eligible sows and the number of hogs tested in accordance with the record of performance program in which the producer is enrolled.

Cereals, grain corn and soy beans

55. The number of insurable tonnes, each insurance year, is equal to the product obtained by multiplying the cultivated hectares by the yield per hectare listed in Table 5 of Division 8.

56. The Régie shall take an inventory of the number of cultivated hectares according to either of the following methods:

(1) by counting the areas of fields in which cereals, grain corn and soy beans are cultivated;

(2) by requiring that the participant declare in writing all the areas cultivated in cereals, grain corn and soy beans within the time prescribed in the notice sent by the Régie.

57. Only the following categories of cereals, grain corn and soy beans are insurable:

(1) Cereals: oats, wheat for animal consumption, wheat for human consumption and barley grown for the purpose of being harvested in the form of grain, the cultivation of triticale being assimilated to the cultivation of wheat;

(2) Grain corn: corn grown for the purpose of being harvested in the form of shelled dried corn, moist grain corn and ear corn, excluding sweet corn and corn harvested in the form of corn silage;

(3) Soy beans: soy beans grown for the purpose of being harvested in the form of beans.

58. Notwithstanding section 57, grain corn and cereals that cannot, according to the Régie, reach maturity because of unfavourable weather conditions and that are not harvested or are harvested in the form of forage, shall remain insurable.

Apples

59. The Régie shall determine, each insurance year, the number of kilograms of insurable apples according to either of the following methods:

(1) by using the data with regard to the quality of apples bought and sold transmitted by the Fédération des producteurs de pommes du Québec under an agreement entered into between the latter and the Régie in accordance with section 36 of the Act;

(2) by taking an inventory on the basis of data gathered at the participant's farm by the Régie.

60. Only late-variety apples graded "extra fancy" or "fancy" are insurable according to the standards prescribed by the Fresh Fruit and Vegetable Regulations (C.R.C., c. 285) intended for human consumption, fresh and not sold directly to consumers.

Potatoes

61. The number of insurable tonnes, each insurance year, is equal to the product obtained by multiplying the cultivated hectares by the following yields:

(1) for the portion of areas declared harvested in early potatoes on 15 August, the yield attributed is 12 800 kg/ha;

(2) for the portion of areas whose crop is sold between 16 August and 31 October, the yield attributed is 24 603 kg/ha;

(3) for the portion of areas whose crop is sold from 1 November, the yield attributed is 23 601 kg/ha.

62. Only potatoes of the category Canada number 1 graded according to the standards established under the Fresh Fruit and Vegetable Regulations (C.R.C., c. 285) whose purpose is intended for fresh consumption or seeding are insurable.

63. The Régie shall take an inventory of the number of hectares cultivated by requiring from the participant:

(1) a declaration in which all the fields and parts thereof that are sown with insurable potatoes and processing potatoes are identified together with the area of each field;

(2) a declaration of the areas harvested in early insurable potatoes on 15 August;

(3) a declaration of the quantities of insurable potatoes sold between 16 August and 31 October of the insurance year as well as the quantities of insurable potatoes stored on 1 November in order to determine the portion of areas whose crop is sold between 16 August and 31 October and those whose crop is sold from 1 November.

64. The areas of unharvested potatoes and those whose yield in potatoes that may be marketed is less than 4 500 kg/ha, shall not be considered as cultivated hectares for the purposes of section 63.

65. Where the Régie ascertains, after verification, that the number of fields or parts thereof sown with insurable potatoes is greater than the number declared by the producer, the insurance coverage is limited to the field areas sown with insurable potatoes and contained in the original declaration.

Where the Régie ascertains, after verification, that the number of fields or parts thereof sown with insurable potatoes is less than the number declared by the producer, the insurance coverage is limited to the field areas sown with insurable potatoes. In that case, the assessment due remains that determined on the basis of the original declaration.

DIVISION 7 ASSESSMENTS

66. A participant must, throughout the duration of his contract, pay the annual assessment based on the number of insurable units at the time and in the way prescribed in the Regulation respecting farm income stabilization insurance schemes made by Order in Council 793-95 dated 14 June 1995 (1995, G.O. 2, 1730).

The annual assessment for each unit of insurable product is:

TABLE 3

Insurable product	From the insurance year	Assessment
1. Lambs	1997 milk-fed lambs	\$34.85/ewe-
	1997	\$38.40/ewe-heavy lambs
2. Feeder cattle and slaughter cattle	1997	\$0.187658/kg of liveweight gain (\$0.085120/lb)
3. Feeder calves	1997	\$132.48/cow
4. Grain-fed calves	1997	\$37.57/calf
5. Milk-fed calves	1997	\$26.78/calf
6. Piglets	1996-1997	\$45/sow
7. Hogs	1996-1997	\$8.02/hog
8. Cereals, grain corn and soy beans		
Oats	1996	\$90.63/ha
Wheat for animal consumption	1996	\$59.86/ha
Wheat for human consumption	1996	\$44.70/ha
Grain corn	1996	\$40.60/ha
Barley	1996	\$76.83/ha
Soy beans	1996	\$6.78/ha
9. Apples	1996	\$0.003149/kg
10. Potatoes		
Potatoes sold not later than 31 October	1996	\$0.003211/kg
Potatoes sold from 1 November	1996	\$0.010127/kg

67. A participant who subscribes equally to a crop insurance protection offered under the Crop Insurance Act (R.S.Q., c. A-30) for one of the insurable categories of cereals, grain corn and soy beans, is entitled to the following reduction in assessment, according to the insurable categories:

TABLE 4

Insurable category	Insurance year	Reduction \$/ha
Oats	1996	4.64
Wheat for animal consumption	1996	10.04
Wheat for human consumption	1996	3.41
Grain corn	1996	3.82
Barley	1996	4.81
Soy beans	1996	0.34

68. A participant who has been recognized as eligible to the Program of assistance for establishment, development and training established under the Act respecting the Société de financement agricole (R.S.Q., c. S-11.0101) is entitled to a 25 % reduction in assessment for 2 consecutive insurance years.

A participant who has been recognized as eligible for the program referred to in the first paragraph has a 2-year period to assert to the Régie the entitlement to the reduction in assessment.

69. The reduction in assessment provided for in sections 67 and 68 may be accrued to the benefit of the same participant. Notwithstanding the foregoing, where applicable, the assessment fixed in section 66 is first lowered by the reduction of the assessment provided for in section 67, to which the reduction of the assessment provided for in section 68 is then applied.

70. For the insurable cereals, grain corn and soy beans, where the Régie determines the number of cultivated hectares in accordance with section 56 and that either of the cultures referred to undergoes a reduction of more than 10 % of all the cultivated areas compared with the previous year or of more than 15 % compared with the 2 previous insurance years, a corresponding share of the insurance fund of the crop undergoing a reduction is apportioned to all the funds of other crops, proportionately to the cultivated areas.

DIVISION 8 FARM MODELS

§1. Description of model farms

71. In determining the net annual income provided for in section 72, the Régie uses as a basis an economic study of a model farm specialized in each of the products.

Table 5 describes the model farms for all the products.

TABLE 5
DESCRIPTION OF MODEL FARMS

Product	Description of the model farm	Reference year of the model	Technical coefficients	Marketed production volume	Sale of by-products	Total value of fixed assets at the acquisition cost (\$)
Lambs	The model farm has 400 ewes and cultivates an area of 111 hectares, namely: <ul style="list-style-type: none"> • 8.5 ha of oats • 10.5 ha of barley • 61.0 ha of feeds • 28.0 ha of cultivated pasture • 3.0 ha of natural pasture <p>The producer of the model farm produces all the feeds and part of the grains for feeding the animals. Total liveweight: 6 809.6 kg</p> <p>The producer possesses the building and equipment necessary to produce the annual production volume.</p> <p>The cereals produced on the farm are covered by the Income Stabilization Insurance Scheme for cereals, grain corn and soy beans.</p>	1988	<ul style="list-style-type: none"> ▶ Living lambs ▶ Ewe lambs ▶ Rams ▶ Lambs death ▶ Ewes death ▶ Lambs sold ▶ Milk-fed lambs ▶ Light lambs ▶ Heavy lambs 	<p>The marketed production volume is apportioned as follows:</p> <ul style="list-style-type: none"> Milk-fed lambs: 592 Weight strata: 13.6-31.8 kg live Lambs: 304 Average liveweight/lamb: 22.4 kg Light lambs: 72 Weight strata: 22.7-36.3 kg live Lambs: 46 Average liveweight/lamb: 30.3 kg Total liveweight/lamb: 1 393.8 kg Heavy lambs: 12 Weight: 36.3-54.4 kg live Lambs: 170 Average liveweight/lamb: 46.8 kg Total liveweight: 7 956.0 kg 	<ul style="list-style-type: none"> • Sale of culled animals • 45 ewes • 3 rams • Sale of 1 440 kg of wool 	214 358

Product	Description of the model farm	Reference year of the model	Technical coefficients	Marketed production volume	Sale of by-products	Total value of fixed assets at the acquisition cost (\$)
Feeder cattle and slaughter cattle	<p>The model farm fattens 400 feeder cattle and the cultivation areas are 100.5 ha, namely:</p> <ul style="list-style-type: none"> • 60.9 ha in corn silage; • 39.6 ha in moist grain corn. <p>The type of production is a long term breeding with the purchase of calves in the fall in the weight strata from 204 to 318 kg (450 to 700 lbs).</p> <p>The producer possesses the equipment necessary to produce the annual production volume.</p> <p>Grain corn grown on the farm is covered by the Income Stabilization Insurance Scheme for cereals, grain corn and soy beans.</p>	1985	<ul style="list-style-type: none"> ➤ Mortality rate 2.5 % ➤ Culling rate 0.5 % ➤ Exit weight of feeder cattle 539.78 kg ➤ Sale of feeder cattle 388 ➤ Carcass yield 57 % 	<p>The marketed production volume was 209 436 kg in 1985.</p> <p>The volume is adjusted annually according to a statistical survey on the sale and weight price of feeder cattle and slaughter cattle.</p> <p>The sale weight of feeder cattle and slaughter cattle must be at least 204 kg (450 lbs) on a carcass weight basis.</p>	<p>Sale of 2 culled calves.</p>	408 085
Feeder calves	<p>The model farm has 100 beef cows and cultivates an area of 212 ha, namely:</p> <ul style="list-style-type: none"> • 89 ha of hay; • 71 ha of pasture (7.1 ha in seedlings); • 37 ha of natural pasture; • 15 ha of oats. <p>Most of the calving is done before the month of April and the sale of calves takes place mainly in the fall.</p> <p>The producer possesses the equipment necessary to produce the annual production volume.</p> <p>The cereals grown on the farm are covered by the Income Stabilization Insurance Scheme for cereals, grain corn and soy beans.</p>	1986	<ul style="list-style-type: none"> ➤ Weaned calves 90 ➤ Calves kept for replacement 15 ➤ Calves sold 75 ➤ Sale weight (kg/calv) 244 ➤ Bulls in inventory 3 ➤ Mortality of cows 2 % 	<p>The marketed production volume was 18 303 kg in 1986.</p> <p>The weight of feeder calves is between 181.4 kg and 317.5 kg inclusively.</p>	<p>Sale of culled animals.</p> <ul style="list-style-type: none"> • 13 cows • 1 bull <p>Sale of 17.6 M.T. of oats.</p>	218 300

Product	Description of the model farm	Reference year of the model	Technical coefficients	Marketed production volume	Sale of by-products	Total value of fixed assets at the acquisition cost (\$)	
Grain-fed calves	The model farm fattens 425 grain-fed calves. The production is done in 2 phases, that is the starting in cages (69 cages) and the finishing in cattle feedlots. Calf feeding is mainly constituted of supplements and dry grain corn. The producer possesses the building and equipment necessary to produce the annual production volume.	1990	➤ Mortality rate	8.53 %	The marketed production volume was 100 177 kg in 1990. The production volume may be adjusted following an update of the technical coefficients from a statistical survey of the Régie. The sale weight of grain-fed calves is between 90 and 182 kg on a basis of a hot-carcaass weight with skin.	Sale of culled animals	8
			➤ Culling rate	1.73 %			
			➤ Entry weight	61.14 kg			
			➤ Exit weight	235.71 kg			
			➤ Number of rearings per year	2.2			
			➤ Calves purchased	474			
			➤ Carcaass yield	62 %			
Milk-fed calves	The model farm fattens 591 milk-fed calves. The production is made in cages (225 cages). Calf feeding is constituted exclusively of milk replacers. The producer possesses the building and equipment necessary to produce the annual production volume.	1993	➤ Mortality rate	5.2 %	The marketed production volume was 115 925 kg in 1993. The production volume may be adjusted following an update of the technical coefficients from a statistical survey of the Régie. The sale weight of milk-fed calves must be at least 73 kg on a basis of a hot-carcaass weight with skin.	Sale of culled animals	6
			➤ Culling rate	1.0 %			
			➤ Entry weight	49.33 kg			
			➤ Exit weight	196.15 kg			
			➤ Number of rearings per year	2.8			
			➤ Calves purchased	630			
			➤ Carcaass yield	68 %			
Piglets	The model farm has 148 sows and is based on a farrow-to-finish production method. The producer possesses the building and equipment necessary to produce the annual production volume.	1994	➤ Multiplying coefficient to take into account the first gestation sows	1.145	The marketed production volume is 2 622 piglets. The sale weight of piglets is between 11.3 and 27.2 kg (25 and 60 lbs)	Sale of culled animals	123 325
			➤ Number of insurable sows	148			
			➤ Number of breeding sows	129.3			
			➤ Purchases and transfers of replacement animals gills boars	58 3			
			➤ Productivity of insurable sows (piglets/insurable sow)	17.7			
			➤ Weight of produced piglets (kg)	18.7			

Product	Description of the model farm	Reference year of the model	Technical coefficients	Marketed production volume	Sale of by-products	Total value of fixed assets at the acquisition cost (\$)
Hogs	The model farm of 2 486 hogs sold is based on a farrow-to-finish production method. The producer possesses the building and equipment necessary to produce the annual production volume.	1994	<ul style="list-style-type: none"> ➤ Weight of piglets brought in (kg) 18.8 ➤ Mortality and seizure rate 3.3 % ➤ Number of piglets brought in 2 571 ➤ Slaughter weight of hogs sold (kg/hog) 82.3 ➤ Turnover rate (sales/inventory) 2.8 	The marketed production volume is 204 598 kg (slaughtered weight).		107 438
Cereals, grain corn and soy beans	The model farm cultivates an area of 250 ha, namely: <ul style="list-style-type: none"> • 27.8 ha of wheat for animal consumption or barley; • 27.8 ha of wheat for human consumption; • 166.6 ha of grain corn; and • 27.8 ha of soy beans. For the production of oats, the production cost is calculated according to an area of 27.8 ha. The producer possesses the equipment necessary to produce the annual production volume and possesses the storage capacity for grains.	1991	<p>Yield productions (M.T./ha)</p> <ul style="list-style-type: none"> ➤ Oats 3.13 ➤ Wheat for animal consumption 3.40 ➤ Wheat for human consumption 3.40 ➤ Grain corn 6.60 ➤ Barley 3.40 ➤ Soy beans 2.70 	The marketed production volume is: <ul style="list-style-type: none"> • 87.0 M.T. of oats; • 94.5 M.T. of wheat for animal consumption, wheat for human consumption and barley; • 1 099.6 M.T. of grain corn; and • 75.1 M.T. of soy beans. 		<p>For wheat for animal consumption, wheat for human consumption, barley, grain corn and soy beans:</p> <p>337 231</p> <p>For oats:</p> <p>29 298</p>

Product	Description of the model farm	Reference year of the model	Technical coefficients	Marketed production volume	Sale of by-products	Total value of fixed assets at the acquisition cost (\$)
Apples	The model farm possesses 6 968 late-variety apple trees of which 1 671 are of standard variety, 2 509 of a half-dwarf variety and 2 788 of a dwarf variety on an area of 22.5 ha. These apple trees shall represent 1 940 tree-units. The producer possesses the equipment necessary to produce the annual production volume.	1992	(1) each tree-unit produces 233.5 kg; (2) the quality index for "fancy" grade apples sold to market is 64 %; (3) direct sales to consumers account for 5 %.	The marketed production volume is 275 473 kg of late fancy apples.	Sale of 154 953 kg of processing apples. Sale of 22 654 kg of apples sold directly to consumers.	353 332
Potatoes	The model farm has an area of 124.5 hectares in cultivation, namely: 83 ha in potatoes; 19.6 ha in commercial oats; and 21.9 ha for rye as root crops The producer possesses the equipment necessary to produce the annual production volume and possesses the storage capacity. The cereals grown on the farm are covered by the Income Stabilization Insurance Scheme for cereals, grain corn and soy beans.	1991	Potato yield (M.T./ha) 23 914 Oats yield (M.T./ha) 2.3	The marketed production volume is 1 984.86 M.T. of potatoes.	Sale of 45 08 M.T. of oats.	592 994

§2. Net annual income

72. The net annual income corresponds to the annual receipts minus the cash disbursements and depreciation.

Cash disbursements and depreciation are determined during the period corresponding to the insurance years for each of the insurable products except for feeder cattle and slaughter cattle where they are computed from 1 October to 30 September and cereals, grain corn and soy beans, potatoes and apples where they are computed from 1 January to 31 December.

The Régie shall adjust and fix, for each insurance year, the net annual income according to statistical surveys or according to other data it deems relevant.

§3. Annual receipts

73. The items considered in computing annual receipts are:

(1) Income from the sale of a product, namely the marketed production volume listed in Table 5 multiplied by the average selling price.

The average selling price corresponds for each product to the average price having prevailed throughout the insurance year for Québec businesses specialized in the products concerned according to a statistical survey. Table 6 lists, for all the insurable products, the specificities in respect of the average selling price.

TABLE 6

Product	Average selling price
Lambs	The average selling price shall represent the average of the selling prices for the categories of lambs at the sale weights listed in Table 5.
Feeder cattle	The average selling price shall represent the average of the selling prices according to the average weights of slaughter cattle listed in Table 5 for the Canada A and B categories (Livestock and Poultry Carcass Regulations (1992) 126 Can. Gaz. II 3821).
Feeder calves	The average selling price shall represent the average of the prices obtained for feeder calves at the weight listed in Table 5, sold at specialized auctions.

Product	Average selling price
Grain-fed calves	The selling price shall represent the average of the prices per kilogram re-adjusted on a liveweight basis for grain-fed calves at the sale weight listed in Table 5.
Milk-fed calves	The selling price shall represent the average of the prices per kilogram re-adjusted on a liveweight basis for milk-fed calves at the sale weight listed in Table 5.
Piglets	The average selling price shall represent the average of the prices according to the average weight of piglets listed in Table 5.
Feeder hogs	The average selling price per kilogram of product shall correspond to the average of the prices having prevailed in the production of feeder hogs for slaughter hog carcasses. The compensations received must also be considered for shipping reasons and delay in slaughter.
Cereals, grain corn and soy beans	The average price shall correspond to the average of the prices for the categories of grain in accordance with the Regulation respecting grain made by Order in Council 1724-92 dated 2 December 1992 (1992, <i>G.O.</i> 2, 5263): <ol style="list-style-type: none"> (1) for oats, classes 1 to 4; (2) for wheat for animal consumption, classes 1 to 3; (3) for wheat for human consumption, the highest of categories 1 to 3 of wheat for animal consumption and categories 1 to 3 of wheat for human consumption; (4) for grain corn, categories 1 to 5; (5) for barley, categories 1 and 2; and (6) for soy beans, categories 1 to 5. <p>Where the Régie deems insufficient the quantities of grains marketed by specialized businesses, it may establish the average selling price following a statistical study carried out among grain buyers.</p>

Product	Average selling price
Apples	<p>The average selling price shall represent the average price paid for late “fancy” apples (Regulation respecting fresh fruits and vegetables (R.R.Q., 1981, c. P-29, r. 3)) as an average selling price for each transaction made in the production of apples. This price shall correspond to the highest amount of:</p> <p>(a) the market price paid by packers or buyers authorized by the Fédération des producteurs de pommes du Québec;</p> <p>(b) the reference price determined by the Price Committee prescribed by the Regulation respecting the sale of apples;</p> <p>(c) the price corresponding to two-thirds of total subsidies and grants, depreciation and net stabilized annual income for the year preceding the insurance year.</p>
Potatoes	<p>The Régie will determine the selling price with businesses that participated to the self management quality program of the Fédération as well as with packing stations recognized by Agriculture and Agri-Food Canada as producing “Canada No. 1” potatoes (Fresh Fruit and Vegetables Regulations, C.R.C., c. 285) in Québec. Failing to obtain the complete list of producers-packers and packers who participated in the self management quality program of the Fédération, the Régie has the right to complete its price survey with businesses producing “Canada No. 1” potatoes even if they do not enrol in the self management quality program of the Fédération.</p>

(2) Income from the sale of by-products, namely the volume listed in Table 5 multiplied by the average price of those by-products.

The average selling price corresponds for each by-product to the average selling price paid in Québec and determined according to a statistical survey of the Régie

or according to the indexation standards provided for in the following Table:

TABLE 7

By-product	Indexation standards
Lambs	
• Culled animals	Variation in the price of culled ewes, according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.
• Sale of wool	Variation in the price of wool for Québec, MAPAQ.
Feeder cattle and slaughter cattle	
• Culled calves	Variation in the price of culled cows according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.
Feeder calves	
• Culled animals	<ul style="list-style-type: none"> • for cows: average variation in the prices of cows for the months of August to October of the insurance year, Canada livestock and meat trade report, Agriculture and Agri-Food Canada; • for the bull: average variation in the insurance of culled bulls for the months of August to October of the insurance year, Canada livestock and meat trade report, Agriculture and Agri-Food Canada;
• Sale of oats	Variation in the price of oats for regional centres for the months of September and October of the insurance year according to Agriculture and Agri-Food Canada.
Grain-fed calves	
• Culled calves	Average variation in the price of slaughter calves weighing less than 67.6 kg (149 lbs) according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.

By-product	Indexation standards
Milk-fed calves • Culled calves	Average variation in the price of slaughter calves weighing less than 67.6 kg (149 lbs) according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.
Piglets • Culled sows	Variation in the price of culled sows according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.
• Culled boars	Variation in the price of culled boars according to the Canada livestock and meat trade report, Agriculture and Agri-Food Canada.
Apples • Processing apples	The highest of the average annual price observed during the insurance year and the average prices for the last 5 years.
• Apples sold directly to consumers	The average price paid in Québec during the insurance year.
Potatoes • Oats	Variation in the price of oats for regional centres for the months of August and October of the insurance year, Agriculture and Agri-Food Canada.

(3) Any subsidy or grant to which a participant is entitled according to the production volume and the marketed by-products if that subsidy or grant is granted by government agencies as a price compensation for the insurable product.

In the case where a subsidy or grant is paid later than the compensation, the participant shall remit to the Régie the amount which would have otherwise been included in the receipts for that insurance year.

Where a participant changes the legal status of his business and the Régie must apply the procedures provided for in the first and second paragraphs, the amount received by the participant as a subsidy or grant before the change in status shall be considered, for the purposes of applying this section, as amounts received by the participant under the new legal status.

(4) For all the participants in the Scheme who are equally insured to the crop insurance programs, an amount per hectare corresponding to the average of the indemnity share paid under the Crop Insurance Act for a protection greater than the average selling price determined in section 73 for insurable cereals, grain corn and soy beans.

§4. Stabilized net annual income

74. For insurable lambs, feeder cattle and slaughter cattle, feeder calves, grain-fed calves, milk-fed calves and cereals, grain corn and soy beans, the stabilized net annual income shall be equal to 90 % of the average regular annual salary of a skilled worker.

For insurable potatoes and apples, the stabilized net annual income shall be equal to 70 % of the average regular annual salary of a skilled worker.

The salary is adjusted annually based on the average regular annual salary of a skilled worker.

The salary is based on an amount of \$9 700 set in 1974 and indexed according to the average weekly remuneration in all Québec industries according to Statistics Canada.

75. For insurable hogs and piglets, the stabilized net annual income shall be equal to 90 % of the share of the average regular annual salary of a skilled worker attributed to the production of piglets and 70 % of the share of the average regular annual income of a skilled worker attributed to the production of hogs.

The stabilized annual income prescribed in the first paragraph is adjusted annually based on an average regular annual salary set at \$34 243.89 for the insurance year ending on 31 March 1995. This salary corresponds to 2 611 hours of work, on an annual basis, that is, the equivalence set for an operator on the model farm.

Breaking the average regular annual salary down for hours worked and shares of the average regular annual salary in each of the “breeding” and “feeder” divisions provides the following figures:

TABLE 8

	Hours worked by the operator	Share of the average regular annual salary
"Breeding" division:	1 693	\$22 204.10
"Feeder" division:	974	\$12 774.24

§5. Cash disbursements and depreciation

76. The items used to calculate cash disbursements and depreciation as well as the amounts linked thereto are listed in Table 9 for the animal products and in Table 10 for the vegetable products.

Each cash disbursement item shall be indexed annually by the Régie in accordance with the indexing norms provided for in Table 11 or in accordance with other data it deems relevant.

TABLE 9 ANIMAL PRODUCTIONS — CASH DISBURSEMENTS AND DEPRECIATION

Description of insurance coverage according to the products	"Lambs"	"Feeder cattle"	"Feeder calves"	"Grain-fed calves"	"Milk-fed calve"	"Piglets"	"Hogs"
Reference volume of the model farm	16 159.4 kg	209 436 kg	18 303 kg	100 177 kg	115 925 kg	2 622 piglets	204 598 kg
Reference year of the farm model	1988	1985	1986	1990	1993	1994	1994
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Cash disbursements							
Variable costs							
Purchase of animals	1 036.23	216 408.00	1 227.31	81 313.09	135 372.22	4 270.08	122 481.86
Feed purchased and produced on the farm	13 918.36	61 733.06	9 837.49	66 469.42	264 032.72	59 556.53	144 413.47
Medication, veterinary services and insemination	2 096.14	4 376.64	1 525.74	9 613.50	19 189.80	9 448.50	3 116.23
Additional labour	5 880.97	9 819.52	4 763.10	6 385.70	8 063.18	11 145.88	6 414.64
Contract work	2 337.16	3 694.77	1 006.50	0.00	862.99	0.00	0.00
Disposal of manure	0.00	0.00	0.00	994.50	1 178.10	685.23	1 423.18
Livestock insurance	367.91	1 439.50	427.77	373.14	490.57	0.00	0.00
Use of machinery	3 658.18	22 674.59	5 642.06	600.55	443.92	1 184.48	910.35
Electricity and propane	1 622.46	1 614.08	725.64	5 019.91	8 007.71	5 764.65	3 704.70
Bedding	0.00	2 799.87	0.00	3 476.50	0.00	0.00	0.00
Purchase and market costs	5 297.61	10 425.93	1 882.83	12 013.57	7 534.97	595.35	6 958.63
Interest on short-term loan	1 260.50	29 674.41	2 049.36	7 747.27	5 048.03	1 440.67	2 658.26
Sub-total	37 475.52	364 660.37	29 087.80	194 007.15	450 224.21	94 091.37	292 081.32
Fixed costs							
Maintenance of buildings and land	1 838.86	3 513.18	1 624.00	3 510.50	4 983.30	5 569.89	5 505.85
Miscellaneous insurance	1 003.16	1 562.44	575.98	963.42	866.79	2 132.77	2 435.10
Real estate taxes	265.21	284.57	436.95	212.56	242.15	258.80	340.67
Interest on medium and long term loans	5 807.82	21 125.67	6 310.57	5 535.16	3 742.93	4 841.05	4 212.72
Miscellaneous costs	2 437.08	4 900.86	3 425.54	2 271.08	3 401.81	2 728.97	1 512.37
Sub-total	11 352.13	31 386.72	12 374.04	12 492.72	13 236.98	15 531.48	14 006.71
Total cash disbursements	48 827.65	396 047.09	41 460.84	206 499.87	463 461.19	109 622.85	306 088.03
Depreciation	7 077.30	14 752.35	5 430.21	6 081.70	6 969.27	9 908.05	10 117.77
Total cash disbursements and depreciation	55 904.95	410 799.44	46 891.05	212 581.57	470 430.46	119 530.90	316 205.80

TABLE 10
CROP PRODUCTIONS — CASH DISBURSEMENTS AND DEPRECIATION

Description of insurance coverage according to the products	Cereals, grain corn and soy beans							
	"Oats"	"Wheat for animal consumption"	"Wheat for human consumption"	"Grain corn"	"Barley"	"Soy beans"	"Apples"	"Potatoes"
Reference volume of the model farm	87.1 mt	94.52 mt	94.52 mt	1 099.6 mt	94.52	75.1 mt	275 473 kg	1 984.86 mt
Reference year of the farm model	1991	1991	1991	1991	1991	1991	1992	1991
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Cash disbursements								
Variable costs								
Seed and trees	808.40	1 713.18	1 926.08	12 727.94	1 252.04	1 936.92	1 607.19	28 852.91
Fertilizers	1 396.67	2 772.51	2 752.43	28 097.34	2 202.73	1 147.66	2 389.20	44 170.31
Pesticides	329.99	273.27	350.28	9 584.50	329.99	1 952.67	15 247.44	33 382.07
Land rental	1 403.44	1 403.44	1 403.44	8 410.57	1 403.44	1 403.44	0.00	2 113.31
Custom work and rental fees	0.00	0.00	0.00	0.00	0.00	0.00	2 998.565	1 821.28
Additional labour	777.61	791.06	815.93	7 446.17	791.06	1 094.54	42 528.30	28 824.70
Maintenance and repair for machinery	1 150.83	1 157.50	1 174.80	10 997.42	1 157.50	1 306.82	4 713.24	19 148.10
Expenses related to energy needs	912.63	933.43	1 027.05	17 532.51	900.77	926.36	4 055.91	12 753.92
Marketing costs	550.71	598.19	598.19	6 960.47	598.19	475.38	20 466.57	3 486.00
Interest on short-term loan	296.95	489.87	441.59	4 201.84	422.83	645.22	3 746.97	10 038.85
Sub-total	10 132.45	7 627.23	10 489.79	105 958.76	9 058.55	10 889.01	97 753.32	184 591.95
Fixed costs								
Maintenance of buildings and land	263.30	270.55	274.51	2 321.91	270.55	267.32	2 215.44	1 191.05
Miscellaneous insurance	218.35	223.18	227.53	1 909.24	223.18	246.93	1 364.21	3 808.32
Real estate taxes	55.02	55.31	55.47	359.51	55.31	55.18	735.35	885.45
Interest on medium term and long term loans	2 731.08	2 745.79	2 774.01	18 834.20	2 745.79	2 818.23	10 726.04	11 676.34
Miscellaneous costs	348.92	375.41	376.47	4 629.07	375.41	317.27	4 037.70	8 620.50
Sub-total	3 616.67	3 670.24	3 707.99	28 053.93	3 670.24	3 704.93	19 078.74	26 181.66
Total cash disbursements	11 243.90	13 802.69	14 197.78	134 012.69	12 728.79	14 593.94	116 832.06	210 773.11
Depreciation	2 350.01	2 375.91	2 454.72	19 630.79	2 375.91	639.91	8 030.95	21 017.94
Total cash disbursements and depreciation	13 593.91	16 178.60	16 652.50	153 643.48	15 104.70	15 233.85	124 863.01	231 791.05

TABLE 11
INDEXATION STANDARDS

Description of items	Annual adjustment standards
For all the insurable products:	For the annual adjustment of the following table items, a statistical survey by the Régie shall be used, or failing that, the specific standards or indices prescribed hereafter:
1. Insurance	1.
(a) Buildings, equipment, machinery and tractors	(a) The composite index of the replacement cost for buildings, equipment, machinery and tractors according to the Farm Input Price Index (FIPI) for Québec, Statistics Canada, and of the variation of the insurance rate according to the general insurance leaflet, handbook of economic references for Québec agriculture;
(b) Liability insurance	(b) The index of the variation in the cost of a liability insurance according to the general insurance leaflet, handbook of economic references for Québec agriculture; Groupe GÉAGRI Inc.
(c) Inventory insurance	(c) The composite index of the variation of the insurable value and insurance rate according to the handbook of economic references for Québec agriculture;
(d) Livestock insurance	(d) The composite index of the variation of the insurable value and insurance rate according to the general insurance leaflet, handbook of economic references for Québec agriculture; Groupe GÉAGRI Inc.
(e) Truck and pick-up	(e) FIPI truck and pick-up replacement cost for Québec, Statistics Canada;
(f) Insurance taxes	(f) Insurance tax based on the rate in force, Ministère du Revenu.
2. Fuel and lubricants	2. FIPI petroleum products index for Québec, Statistics Canada.
3. Lime	3. Variation in the price of lime spread for Québec, MAPAQ.
4. UPA dues	4. Variation in the rate of assessment due, Union des producteurs agricoles du Québec, MAPAQ.
5. Medication, veterinary services, sanitary products and others	5. Variation in medication costs according to the Centre de distribution des médicaments vétérinaires, MAPAQ.
6. Depreciation	6. The depreciation amounts were adjusted until the 1996-1997 insurance year for piglets and feeder hogs, until the 1994-1995 insurance year for cereals, grain corn and soy beans, potatoes and apples and until the 1995-1996 insurance year for feeder calves, feeder cattle and slaughter cattle, milk-fed calves, grain-fed calves and lambs. For the subsequent years, the depreciation amounts shall remain in force without any other adjustment.

Description of items	Annual adjustment standards
7. Disposal of solid and liquid manure	7. FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.
8. Electricity	8.
(a) Electricity	(a) FIPI index for electricity for Québec, Statistics Canada;
(b) Sales tax	(b) The tax on electricity is based on the rate in force, Ministère du Revenu.
9. Machine and tractor maintenance	9. FIPI index for machinery and motor vehicle maintenance for Québec, Statistics Canada.
10. Building maintenance	10. FIPI index for building repair for Québec, Statistics Canada.
11. Land maintenance	11. FIPI custom work index for Québec, Statistics Canada.
12. Office space	12. FIPI index for building replacement for Québec, Statistics Canada.
13. Fertilizers	13. FIPI index for fertilizers for Québec, Statistics Canada.
14. Office supplies	14. FIPI index for stationery and office supplies for Canada, Statistics Canada.
15. Administrative costs for the advanced payment program	15. Fees payable according to the federations concerned.
16. Electronic auction fees	16. Rate according to the federations concerned.
17. Mileage (pick-up and automobile)	17. FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.
18. Accounting and professional fees	18. Variation of costs based on the fees payable according to the Union des producteurs agricoles du Québec, MAPAQ.
19. Registration	19. Variation of costs for registration, according to the SAAQ, MAPAQ.
20. Short-term interest	20. Short-term loans cover the financing needs based on the cash flow during the year. The annual cost in interests is determined according to the monthly credit balance according to the rate of loans to businesses and applicable to all the producers.
	The opening balance of the cash position is re-evaluated annually in terms of the maximum value of short-term loans granted by the financial institutions.

Description of items	Annual adjustment standards
21. Interest on medium and long-term loans	21. Variation of the interest rate in force according to credit agencies according to the case: Société de financement agricole, Société de crédit agricole, financial institutions and the concessionaries.
22. Land rental	22. FIPI index for value per acre of land and buildings for Québec, Statistics Canada.
23. Additional labour	23.
(a) salary	(a) FIPI index for hourly labourers for Québec, Statistics Canada;
(b) employer contribution	(b) Rate of assessment required by the agencies concerned.
24. Small tools	24. FIPI index for small tools in Québec, Statistics Canada.
25. Joint plan and other deductions made by the Fédérations	25. Rate according to the federations concerned.
26. Propane	26. Cost variation of major propane suppliers, MAPAQ.
27. Agricultural newspapers and magazines	27. Cost variation for a 3-year subscription to Terre de Chez Nous and the Bulletin des agriculteurs, MAPAQ.
28. Real estate taxes	28. Variation in the account of municipal and school taxes, Service des subventions, MAPAQ. The amount appearing in annual disbursements is the net amount after deducting the real estate tax refund by the Government.
29. Telephone	29. Variation in costs, Bell Canada, MAPAQ.
30. Contract work	30. FIPI index for custom work for Québec, Statistics Canada.
Lambs	
31.	Feed purchased 31.
(a) Grain bought	(a) Variation in the price of barley for regional centres, Agriculture and Agri-Food Canada;
(b) Feed	(b) Variation in the price of 15-16 % dairy feed for Québec, Agriculture and Agri-Food Canada;
(c) Protein supplements	(c) Average variation in the weekly prices of protein supplements for Québec according to Agriculture and Agri-Food Canada, MAPAQ;
(d) Salt	(d) Average variation in the price of salt blocks for Québec, Coopérative Fédérée, MAPAQ;

Lambs

(e) Minerals	(e) Average variation in the price of minerals for Québec, Coopérative Fédérée, MAPAQ;
(f) Maternized milk	(f) Variation in the prices of milk substitutes for lambs according to Québec suppliers, MAPAQ.
32. Feed produced on the farm	32.
(a) Seed	(a) FIPI seed price index for Québec, Statistics Canada;
(b) Baling twine	(b) Average variation in the price of baling twine for Québec, MAPAQ;
(c) Lubricants	(c) IPI oil and lubricants products price index for Canada, Statistics Canada.
33. Laboratory analyses	33. Costs of laboratory analyses, MAPAQ.
34. Inventory insurance	34. Insurance rate index farm product according to the general insurance leaflet, handbook of economic references for Québec agriculture, Groupe GÉAGRI Inc.
35. Replacement rams	35. Average variation in the price of rams for Québec, MAPAQ.
36. Vaginal sponges and hormones	36. Cost variation of vaginal sponges according to the Centre de distribution des médicaments vétérinaires, MAPAQ.
37. Auction and slaughter fees	37.
(a) Sale of lambs and culled animals	(a) Variation of auction, slaughter and miscellaneous fees, MAPAQ;
(b) Transportation of animals to sale	(b) Index for machinery and motor vehicle operation for Québec, Statistics Canada.
38. Artificial insemination	38. Variation of insemination costs, MAPAQ.
39. Medication, veterinary services, vitamins and sanitary products	39. Composite variation of 87 % on the average increase for medication according to the Centre de distribution des médicaments vétérinaires and of 13 % on increases in veterinary fees according to the “assurance santé animale contributoire”, MAPAQ.
40. Sheep clipping	40. FIPI index for custom work for Québec, Statistics Canada.

Feeder cattle and slaughter cattle

41. Purchase of feeder calves	41. Variation in the purchase price of feeder calves for Québec, MAPAQ.
42. Feed purchased and produced on the farm	42.

Feeder cattle and slaughter cattle

(a) seed;	(a) FIPI index for grain corn seeds for Québec, Statistics Canada;
(b) pesticides;	(b) FIPI pesticide index for Québec, Statistics Canada;
(c) crop insurance	(c) Average assessment per hectare collected by the Régie for each of the categories of crops harvested;
(d) hay;	(d) Variation in the price of hay, BSQ;
(e) grain corn;	(e) Variation in the price of grain corn in regional centres, Agriculture and Agri-Food Canada;
(f) implants;	(f) Variation in the price of implants for Québec, MAPAQ;
(g) protein supplements and Rumensin;	(g) Variation in the price of protein supplements and Rumensin for Québec, MAPAQ;
(h) pre-mix.	(h) Variation in the price of pre-mixes for Québec, MAPAQ.
43. Stock insurance	43. Farm products insurance rate index according to the general insurance leaflet, handbook of economic references for Québec agriculture, Groupe GÉAGRI Inc.
44. Fuel	44. Variation in the price of diesel fuel for Québec, MAPAQ.
45. Commission at the purchase of calves and at the sale of culled animals	45. FIPI custom work index for Québec, Statistics Canada.
46. Electricity and telephone	46. FIPI index for electricity for Québec, Statistics Canada.
47. Identification labels	47. Variation in the cost of labels, MAPAQ.
48. Classification fees	48. Variation of classification fees according to Agriculture and Agri-Food Canada.
49. Bedding	49. Price index for hay, BSQ.
50. Lubricant	50. FIPI index for lubrication oil and grease for Canada, Statistics Canada.
51. Transportation at purchase of calves and at sales of culled animals	51. Private transport index for Québec of the Consumer Price Index (CPI), Statistics Canada.
52. Urea	52. Variation in the price of urea, MAPAQ.

Feeder calves

53. Purchase of bull	53. Cost of a bull approved in a testing station in Québec, Service des productions animales, MAPAQ.
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Feeder calves

54. Feed purchased and produced on the farm	54.
(a) seed;	(a) FIPI seed index for Québec, Statistics Canada;
(b) baling twine;	(b) variation in the price of baling twine, MAPAQ;
(c) polythylene sheet;	(c) variation in the price of polythylene sheets, MAPAQ;
(d) standing hay;	(d) price variation index of hay for Québec, BSQ;
(e) salt blocks;	(e) variation in the price of salt blocks, Coopérative Fédérée, MAPAQ;
(f) minerals;	(f) variation in the price of minerals, Coopérative Fédérée, MAPAQ;
(g) feed;	(g) variation in the price of 15-16 % dairy feed for Québec, Agriculture and Agri-Food Canada;
(h) lubricants.	(h) IPI index for lubrication oil and grease for Canada, Statistics Canada.
55. Inventory insurance	55. Farm products insurance rate index according to the general insurance leaflet, handbook of economic references for Québec agriculture, Groupe GÉAGRI Inc.
56. Fuel	56. Variation in the price of diesel fuel for Québec, MAPAQ.
57. Maintenance of buildings and land	57. Variation in the replacement value of buildings and land, MAPAQ.
58. Auction fees	58. Variation in auction fees, MAPAQ.
59. Implants	59. Variation in the price of implants for Québec, MAPAQ.
60. Transportation of animals	60. Montréal CPI for private transport index for Québec, Statistics Canada.

Grain-fed calves

61. Purchase of calves	61. Variation in the purchase price of calves for Québec, MAPAQ.
62. Feed purchased:	62. Feed purchased:
(a) milk substitute	(a) variation in the price of milk substitute for Québec, MAPAQ;
(b) calf feed	(b) variation in the price of 15-16 % dairy feed for Québec, Agriculture and Agri-Food Canada;

Grain-fed calves

(c) protein supplement and other feeds	(c) variation in the price of 32-40 % dairy protein supplements for Québec, Agriculture and Agri-Food Canada;
(d) grain corn	(d) variation in the price of grain corn for regional centres, Agriculture and Agri-Food Canada.
63. Life insurance on loan	63. Variation in the amount loaned on medium and long-terms, MAPAQ.
64. Travelling expenses for the business' need	64. Rate of travelling expenses for employees of the Gouvernement du Québec.
65. Maintenance of buildings, barn yard and equipment	66. FIPI index for building repairs in Québec, Statistics Canada.
66. Purchase and sales costs	67.
(a) transport;	(a) Québec CPI private transport index for Québec, Statistics Canada;
(b) commission;	(b) Variation in the costs of commission for Québec, MAPAQ;
(c) classification fees	(c) Variation of classification fees according to Agriculture and Agri-Food Canada.
67. Bedding	67. Variation in the cost of wood chips for Québec, MAPAQ.

Milk-fed calves

68. Purchase of calves	68. Variation in the purchase price of calves for Québec, MAPAQ.
69. Feed purchase: milk substitute	69. Variation in the price of milk substitute or in feeding costs for Québec, MAPAQ.
70. Live insurance on loan	70. Variation in the amount loaned on medium and long-terms, MAPAQ.
71. Maintenance and repair	71. FIPI index for building repairs for Québec, Statistics Canada.
72. Identification labels	72. Variation in the costs of labels, MAPAQ.
73. Purchase and sales cost	73.
(a) transport	(a) Québec CIP private transport index for Québec, Statistics Canada;
(b) commission	(b) Variation in the costs of commission for Québec, Statistics Canada.

Milk-fed calves

74. Custom work washing of cages 74. FIPI index for hourly labourers in Québec, Statistics Canada.

Piglets and hogs

75. Feed purchased: "breeding" and "feeder" divisions 75. Nominal costs variation according to a statistical survey of major feed suppliers or weekly prices of 15-16 % growth feed for hogs according to Agriculture and Agri-Food Canada.

76. Purchase and transfer of piglets 76. Statistical survey of the Régie on the average price of piglets that prevailed in Québec and used to establish the selling price of piglets for the "breeder" division at the weight listed in Table 5.

77. Breeders: 77.

(a) purchase of replacement animals (a) Variation costs of controlled hybrid sows and pure-bred boars according to the Société des éleveurs de porcs du Québec;

(b) transfer of replacement animals (b) Variation in the feeder division operating cost. Operating costs = Variable costs + fixed costs + depreciation;

(c) sales income from animals (c) Variation in the costs according to the Livestock Market Review, Agriculture and Agri-Food Canada.

78. Income insurance, life insurance and farm products insurance 78. Variation in the producer's remuneration, MAPAQ.

79. Maintenance and repairs 79. FIPI index for building repairs for Québec, Statistics Canada.

80. Contracts, rentals and permits 80. FIPI index for machinery and motor vehicle operation for Québec, Statistics Canada.

81. Marketing costs 81.

(a) transport of culled animals (a) Québec CPI private transport index, Statistics Canada;

(b) transport of piglets and market hogs, "feeder" division (b) Index of regular transport costs taken directly according to the electronic auction, Fédération des producteurs de porcs du Québec;

(c) auction fees, "breeding" division (c) Costs index according to a statistical survey with the main Québec animal auctions.

82. Interest and short-term loans 82. Financial institutions prime rate index, MAPAQ.

Cereals, grain corn and soy beans

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|---|---|
| 83. Pesticides | 83. FIPI herbicide index for Québec, Statistics Canada. |
| 84. Seed of oats, wheat for animal consumption, wheat for human consumption, grain corn, barley and soy beans | 84. Variation in the prices of seed according to the handbook of economic references for Québec agriculture, MAPAQ. |
| 85. Transport outside the farm | 85. CPI private transport index for Québec, portion of grain sold on a delivery basis adjusted annually while determining the selling price, Statistics Canada. |
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Apples

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| 86. Purchase of replacement apple trees | 86. Variation in the price of apple trees for Québec, MAPAQ. |
| 87. Rental fees for hives | 87. FIPI supplies and services index for Eastern Canada, Statistics Canada. |
| 88. Marketing costs: | 88. |
| (a) Flat rate storage and soaking of apples (refrigerated warehouse) | (a) Variation in the cost of storage and soaking for Québec. |
| (b) Transport at the sale and return of boxes | (b) Québec CPI private transport index, Statistics Canada. |
| (c) Commission | (c) FIPI index for hourly labourers for Québec, Statistics Canada. |
| 89. Pesticides | 89. |
| (a) Fungicides | (a) FIPI fungicide index for Québec, Statistics Canada. |
| (b) Insecticides and acaricides | (b) FIPI insecticide index for Québec, Statistics Canada. |
| (c) Herbicides | (c) FIPI herbicide index for Québec, Statistics Canada. |
| (d) Others | (d) FIPI chemical products index for Québec, Statistics Canada. |
| 90. Heating oil | 90. FIPI petroleum products index for Québec, Statistics Canada. |
| 91. Advertising | 91. FIPI supplies and services index for Eastern Canada, Statistics Canada. |
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Potatoes

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| 92. Net cost of storage in refrigerated room | 92. Storage cost, MAPAQ. |
| 93. Manure | 93. Index comprised of 50 % of the FIPI fertilizer index for Québec and of 50 % of the FIPI price index for custom work for Québec, Statistics Canada. |

Potatoes

94. Pesticides	94.
(a) Herbicides	(a) FIPI herbicide index for Québec, Statistics Canada.
(b) Insecticides	(b) FIPI insecticide index for Québec, Statistics Canada.
(c) Fungicides	(c) FIPI fungicide index for Québec, Statistics Canada.
(d) Defoliant, fumigators, sprout inhibitors and others	(d) FIPI chemical products index for Québec, Statistics Canada.
(e) Diseases and pest screening unit	(e) FIPI custom work index for Québec, Statistics Canada.
95. Seed for crop rotation	95. FIPI seed index for Québec, Statistics Canada.

DIVISION 9**CALCULATION OF INDEMNITY**

77. Where in respect of an insurable product, the stabilized net annual income is higher than the net annual income of the model farm, the Régie must pay a compensation equal to the difference between the stabilized net annual income and the net annual income for each unit of a product within the time prescribed in the Regulation respecting income stabilization insurance schemes for farm producers. Notwithstanding the foregoing, in calculating the compensation, sections 19, 21, 24, 28, 31 and 35 must be taken into account.

78. The compensation paid to a producer does not take into account the income of his sales nor of his individual production cost.

79. Entitlement to the compensation provided for in this Division is conditional on the payment by the participant of any assessment due according to the following joint plans:

(1) the Plan conjoint des producteurs d'ovins du Québec approved by the Régie des marchés agricoles et alimentaires du Québec under its Decision 3494 dated 29 September 1982 (1982, *G.O.* 2, 4081);

(2) the Plan conjoint des producteurs de bovins du Québec approved by the Régie des marchés agricoles et alimentaires du Québec under its Decision 3388 dated 5 May 1982 (1982, *G.O.* 2, 2084);

(3) the Plan conjoint des producteurs de pommes de terre du Québec (R.R.Q., 1981, c. M-35, r. 109).

80. Where a participant ceases to be insured or ceases to be insurable, he must remit to the Régie the sums that

otherwise would have been deductible under subparagraphs 3 of section 73.

81. The Régie may withhold from a compensation any sum that a participant owes to it under this Scheme and, where there is an agreement in accordance with section 36 of the Act, any assessment due according to a joint plan approved by the Régie des marchés agricoles et alimentaires du Québec.

82. To avoid that the cultivated areas of cereals, grain corn and soy beans provide a double compensation for the participant, the compensations paid for cereals, grain corn and soy beans, according to the areas set in Table 5, shall be deducted from the calculation of cash disbursements and depreciation for the lambs, feeder cattle and slaughter cattle, feeder calves and potatoes.

83. For the purposes of calculating the net annual income for insurable lambs, separate production costs for the various categories of lambs considered in the model established in 1988 from those of the production of milk-fed lambs shall be apportioned according to the following Table:

TABLE 12

Items 1995 insurance year	1988 model Indexation from January to December 1995 (\$/ewe)	Milk-fed lambs equivalent 1995 indexation (\$/ewe)	Avoided expenses milk-fed lambs (\$/ewe)
Costs related to the ewe:	155.68	155.68	0.00
Costs related to the lamb:			

Items 1995 insurance year	1988 model Indexation from January to December 1995 (\$/ewe)	Milk-fed lambs equivalent 1995 indexation (\$/ewe)	Avoided expenses milk-fed lambs (\$/ewe)
Feed for lambs	19.75	10.22	9.53
Operator's wages	17.94	12.64	5.30
Additional labour	4.47	3.15	1.32
Marketing costs	10.79	9.18	1.61
Fixed costs	4.25	2.99	1.26
Depreciation	2.52	1.78	0.74
Medication	0.87	0.61	0.26
Insurance	0.28	0.20	0.08
Short-term interest	0.47	0.30	0.17
Stabilized income	217.02	196.75	20.27
Market price	130.60	114.92	15.68
Compensation	86.42	81.83	4.59

The annual adjustment of the aforementioned items is carried out by the Régie in accordance with the indexing norms provided for in Table 11 or in accordance with other data it deems relevant.

84. Where the net income is less than the stabilized net annual income, the compensation differential calculated in section 83 between the lambs considered in the model set in 1988 and the milk-fed lambs shall be deducted from the compensation established according to the 1988 model for the units defined as milk-fed lambs. An amount equal to that compensation differential multiplied by the number of milk-fed lambs and divided by the number of heavy lambs shall be added to the compensation established according to the 1988 model for heavy lamb units.

85. For the purposes of computing the net annual income of insurable potatoes, the total of avoided storage expenses entered in the following Table shall be deducted from cash disbursements and depreciation for areas whose production volume is marketed before 1 November.

For areas whose production volume is marketed from 1 November, storage expenses shall be computed by multiplying the avoided storage expenses determined according to the first paragraph by the number of hectares of potatoes marketed before 1 November and divided by the number of hectares of potatoes marketed from 1 November. Those avoided storage expenses shall be added to cash disbursements and depreciation for the areas of potatoes marketed from 1 November.

Table of costs not incurred for potatoes marketed before 1 November:

TABLE 13

Items	1991 model Indexation from January to December 1995 \$/hectare	Potatoes marketed before 1 November \$/hectare	Avoided expenses potatoes marketed before 1 November Indexation 1995 \$/hectare
Common charges	2 129.50	2 129.50	0
Pesticides	444.64	421.37	23.27
Electricity and heating	33.36	2.54	30.82
Additional labour	419.01	371.83	47.18
Net cost of storage in refrigerated warehouse	106.43	0	106.43
Maintenance of buildings and land	33.88	9.48	24.40
Building insurance, machinery and crop inventories	62.48	33.90	28.58
Real estate taxes	9.80	2.35	7.45
Interest on long term loan	165.17	104.13	61.04
Depreciation	283.55	220.05	63.50
Stabilized income	3 687.82	3 295.15	392.67

The annual adjustment of the aforementioned items is carried out by the Régie in accordance with the indexing norms provided for in Table 11 or in accordance with other data it deems relevant.

DIVISION 10 EXCLUSION

86. The Régie shall exclude a participant from the Scheme in respect of an insurable product where he

- (1) refuses to pay any assessment due;
- (2) refuses to allow an inventory to be taken, his areas to be measured, sampling or counting to be taken of the crop stored or marketed;
- (3) applies for an exclusion in writing.

87. A participant is excluded from the Scheme for a period of 5 years from the beginning of the insurance year concerned by the cause for exclusion.

88. A producer who has been excluded may not participate again in the Scheme for the insurable product concerned until the end of the exclusion period, whether as a natural person, legal person, associate producer, shareholder or member of a legal person.

Where a producer having been excluded is a legal person, its associates, shareholders or members as well as any legal person in which those persons act in those capacities may not participate in the Scheme until the end of the exclusion period.

The second paragraph does not apply to a legal person established in the public interest nor to its directors or shareholders, and does not apply to an agricultural cooperative set up, constituted or amalgamated under the Cooperatives Act (R.S.Q., c. C-67.2) or to its members unless the insurable product concerned is its main activity.

89. Where a producer has been excluded, the Régie shall keep every amount received as an assessment in respect of the product for which the exclusion has been applied.

90. A producer who has been excluded incurs contract resolution fees corresponding to 25 % of the assessment of the previous year.

DIVISION 11 TRANSITIONAL AND FINAL

91. This Scheme replaces the following Income stabilization insurance schemes:

— the Income Stabilization Insurance Scheme for Lamb Producers, made by Order in Council 1837-92 dated 16 December 1992;

— the Income Stabilization Insurance Scheme for Feeder Cattle and Slaughter Cattle Producers, made by Order in Council 1845-86 dated 10 December 1986;

— the Income Stabilization Insurance Scheme for Cereal, Grain Corn and Soy Bean Producers, made by Order in Council 896-89 dated 14 June 1989;

— the Income Stabilization Insurance Scheme for Apple Producers, made by Order in Council 1115-94 dated 20 July 1994;

— the Income Stabilization Insurance Scheme for Potato Producers, made by Order in Council 1055-92 dated 15 July 1992;

— the Income Stabilization Insurance Scheme for Piglet Producers, made by Order in Council 845-92 dated 10 June 1992;

— the Income Stabilization Insurance Scheme for Feeder Hog Producers, made by Order in Council 839-93 dated 16 June 1993;

— the Income Stabilization Insurance Scheme for Feeder Calf Producers, made by Order in Council 898-89 dated 14 June 1989; and

— the Income Stabilization Insurance Scheme for Heavy Calf Producers, made by Order in Council 1793-86 dated 3 December 1986.

92. A participant is subject to this Scheme in respect of a product already insured under either of the replaced Schemes in section 91, subject to the following conditions:

(1) the participation period, for each insurable product, shall run to the end of the 5th year of participation under each corresponding replaced Scheme, unless it is renewed under section 12 of this Scheme;

(2) any amount due under either of the replaced Schemes constitutes an amount due under this Scheme.

93. A producer who has been excluded under either of the replaced Schemes concerned must have completed the exclusion period applicable to him under either of the Schemes concerned to be allowed to participate in this Scheme in the insurable category corresponding to the exclusion.

94. For the purposes of section 3, the 1998-1999 insurance year for piglets and hogs runs from 1 July 1998 to 31 March 1999.

95. Any recourse instituted in respect of a contract that came into force within the framework of an insurance stabilization Scheme replaced by this Scheme is deemed exercised within the framework of this Scheme.

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

1950

Gouvernement du Québec

O.C. 1674-97, 17 December 1997

Naming of the new French language and English language school boards

WHEREAS under the first paragraph of section 111 of the Education Act (R.S.Q., c. I-13.3), the Gouvernement du Québec made Order in Council 1014-97 dated 13 August 1997 concerning the division of the territory of Québec into territories for French language school boards and territories for English language school boards;

WHEREAS under the third paragraph of that section, amended by paragraph 1 of section 2 of the Act to amend the Education Act, the Act respecting school elections and other legislative provisions (1997, c. 47),

Order in Council 1014-97 temporarily assigned a name to each school board; the name may contain a number;

WHEREAS under the first paragraph of section 111.1 of the Education Act enacted by section 3 of the Act to amend the Education Act, the Act respecting school elections and other legislative provisions (1997, c. 47), after consulting each school board established by the territorial division order, the Government shall determine its name;

WHEREAS under the second paragraph of that section, the order is published in the *Gazette officielle du Québec* and comes into force 10 days after the date of its publication;

WHEREAS the general term Commission scolaire is assigned to each new name;

WHEREAS the provisional councils of French language school boards and English language school boards identified in the Schedule adopted resolutions suggesting a name for their respective school board;

WHEREAS the Commission de toponymie was consulted and issued a favourable notice on the name retained;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Education:

THAT the Government determine the name of the French language school boards and English language school boards identified in the Schedule;

THAT this Order in Council come into force 10 days after its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

SCHEDULE

NAMING OF THE NEW FRENCH LANGUAGE SCHOOL BOARDS AND THE ENGLISH LANGUAGE SCHOOL BOARDS

1. The name of the Commission scolaire 01-04 is changed to the Commission scolaire de Kamouraska-Rivière-du-Loup.

2. The name of the Commission scolaire 02-02 is changed to the Commission scolaire du Lac-Saint-Jean.

3. The name of the Commission scolaire 02-04 is changed to the Commission scolaire De La Jonquière.

4. The name of the Commission scolaire 03-03 is changed to the Commission scolaire des Découvreurs.

5. The name of the Commission scolaire 03-05 is changed to the Commission scolaire de Portneuf.

6. The name of the Commission scolaire 04-02 is changed to the Commission scolaire de l'Énergie.

7. The name of the Commission scolaire 04-03 is changed to the Commission scolaire de la Riveraine.

8. The name of the Commission scolaire 04-04 is changed to the Commission scolaire des Bois-Francis.

9. The name of the Commission scolaire 04-05 is changed to the Commission scolaire des Chênes.

10. The name of the Commission scolaire 05-02 is changed to the Commission scolaire de la Région-de-Sherbrooke.

11. The name of the Commission scolaire 07-01 is changed to the Commission scolaire des Draveurs.

12. The name of the Commission scolaire 08-03 is changed to the Commission scolaire Harricana.

13. The name of the Commission scolaire 09-03 is changed to the Commission scolaire de la Moyenne-Côte-Nord.

14. The name of the Commission scolaire 11-01 is changed to the Commission scolaire des Îles.

15. The name of the Commission scolaire 12-03 is changed to the Commission scolaire de la Beauce-Etchemin.

16. The name of the Commission scolaire 12-05 is changed to the Commission scolaire de L'Amiante.

17. The name of the Commission scolaire 14-01 is changed to the Commission scolaire des Affluents.

18. The name of the Commission scolaire 14-02 is changed to the Commission scolaire des Samaras.

19. The name of the Commission scolaire 15-03 is changed to the Commission scolaire des Laurentides.

20. The name of the Commission scolaire 16-01 is changed to the Commission scolaire de Sorel-Tracy.

21. The name of the Commission scolaire 16-08 is changed to the Commission scolaire de la Vallée-des-Tisserands.

22. The name of the Commission scolaire 16-09 is changed to the Commission scolaire des Trois-Lacs.

23. The name of the Commission scolaire 50-03 is changed to the Commission scolaire Eastern Townships Eastern Townships School Board.

24. The name of the Commission scolaire 50-04 is changed to the Commission scolaire Riverside Riverside School Board.

1934

Gouvernement du Québec

O.C. 1680-97, 17 December 1997

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9)

Phased retirement

— Agreement concerning the remuneration

In the matter of the Regulation respecting the agreement concerning the remuneration paid during phased retirement

WHEREAS paragraph *w* of section 219 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), as amended by section 4 of the Act to amend the Act respecting the Québec Pension Plan and the Supplemental Pension Plans Act in order to facilitate phased retirement and early retirement (1997, c. 19), provides that the Régie des rentes du Québec may determine the terms and conditions of the agreements referred to in section 195.1 as well as the circumstances in which such agreements cease to have effect;

WHEREAS, pursuant to the said legislative provision, the Régie des rentes du Québec, on 19 June 1997, adopted the first version of the Regulation respecting the agreement concerning the remuneration paid during phased retirement;

WHEREAS section 220 of the Act provides that the regulations made by the Régie come into force only after approval by the Government and publication in the *Gazette officielle du Québec*;

WHEREAS the provisions amending the Act respecting the Québec Pension Plan in order to facilitate phased retirement and early retirement will come into force on 1 January 1998;

WHEREAS pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation at-

tached to this Order was published in the *Gazette officielle du Québec* on 3 September 1997, together with a notice indicating that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Régie, on 14 November 1997, adopted, with amendments, the Regulation respecting the agreement concerning the remuneration paid during phased retirement;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Employment and Solidarity:

THAT the Regulation respecting the agreement concerning the remuneration paid during phased retirement, attached to this Order in Council, be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation respecting the agreement concerning the remuneration paid during phased retirement

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 219 par. *w*; 1997, c. 19, s. 4)

1. An employee can make an agreement referred to in section 195.1 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9; 1997, c. 19, s. 3) under the following conditions:

(1) He resides in Québec within the meaning of the Taxation Act (R.S.Q., c. I-3) and files an income tax return for each of the years of phased retirement;

(2) He has the same employer at the beginning of phased retirement that he had the preceding year;

(3) The remuneration that he receives from his reduced-time work is equal to or greater than an amount corresponding to 40 % of the aggregate remuneration comprised of the remuneration that he receives for his reduced-time work and the remuneration that is considered to have been paid to him.

2. The agreement between the employee and his employer shall contain the following information:

(1) the employee's name, address, date of birth and social insurance number;

(2) the employer's name and address and the number assigned to him for taxation purposes;

(3) the employee's pay period;

(4) per pay period, the number of regular working hours without taking account of reduced time, the amount of the remuneration that the employee receives for his reduced-time work, the amount of remuneration that is to be considered as having been paid to him and the number of hours by which his working time is reduced;

(5) the beginning and ending dates of the agreement;

3. The employee or the employer shall inform the Régie of any change in the circumstances that, by virtue of section 1, are conditions of the agreement or in the information referred to in section 2.

4. The agreement automatically ceases to have effect in the first pay period that follows the pay period during which one of the following situations occurs:

(1) any condition prescribed in section 1 is no longer met;

(2) the amount of the remuneration that is to be considered as having been paid to the employee is changed;

(3) the employee becomes, in accordance with the Act respecting the Québec Pension Plan, the beneficiary of a disability pension or a retirement pension.

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

1937

Gouvernement du Québec

O.C. 1681-97, 17 December 1997

Supplemental Pension Plans Act
(R.S.Q., c. R-15.1)

Supplemental pension plans — Amendments

In the matter of the Regulation to amend the Regulation respecting supplemental pension plans

WHEREAS in accordance with subparagraphs 1, 3.1, 3.2, 4, 6 and 14 of the first paragraph of section 244 of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1; 1997, c. 19, s. 16), amended by the Act to amend the Act

respecting the Québec Pension Plan and the Supplemental Pension Plans Act in order to facilitate phased retirement and early retirement (1997, c. 19), the Régie des rentes du Québec may, by regulation:

— determine the form and content of any document, certificate or attestation prescribed by the Act and the regulations;

— determine the rules applicable to the establishment of the benefits of the member to whom a benefit has been paid under section 69.1 of the Act;

— determine, for the purposes of section 91.1 of the Act, under what conditions a pension may be replaced by a temporary pension;

— determine, for the purposes of section 92 of the Act, under what conditions a pension may be replaced, the terms and conditions of the replacement pension contract and the methods, assumptions, rules or factors applicable in computing the maximum annual amount of pension;

— determine, for the purposes of section 98 or 100 of the Act, the plans or annuity contracts not governed by the Act that are included in the expression — pension plan — and the norms applicable to such plans or contracts, or make all or part of the Act or the regulations applicable to them;

— prescribe the fees payable for the financing of expenses incurred by the Régie for the administration of the Act and the regulations and for any formality prescribed by the Act or the regulations, including additional fees, not greater than twice the original fee, which may be imposed as an overdue charge;

WHEREAS in accordance with section 312 of the Act, the Régie may, by regulation, make any transitional provisions to ensure application of the Act;

WHEREAS, on 19 June 1997, the Régie adopted the Regulation to amend the Regulation respecting supplemental pension plans;

WHEREAS the provisions of the Act to amend the Act respecting the Québec Pension Plan and the Supplemental Pension Plans Act in order to facilitate phased retirement and early retirement amending the Supplemental Pension Plans Act came into force on 5 June 1997 except section 11 which will come into force on 1 January 1998;

WHEREAS pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation at-

tached to this order was published in Part 2 of the *Gazette officielle du Québec* on 3 September 1997 together with a notice indicating that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS, on 14 November 1997, the Régie made the Regulation, with amendments that take into account the commentaries made by interested persons;

WHEREAS it is expedient to approve the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for Employment and Solidarity:

THAT the Regulation to amend the Regulation respecting supplemental pension plans, attached to this Order in Council, be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation amending the Regulation respecting supplemental pension plans*

Supplemental Pension Plans Act
(R.S.Q., c. R-15.1, s. 244, 1st para., subpars. 1, 3.1, 3.2, 4, 6 and 14 and s. 312; 1997, c. 19, s. 16)

1. The Regulation respecting supplemental pension plans is amended by replacing section 14 with the following section:

“**14.** In case of failure to produce a document referred to in section 12, additional fees shall be paid to the Régie for each full month of delay and such fees shall be equal to 10 % of the fees initially due under that section, to a maximum of the fees initially due.

In case of failure to pay the fees that must accompany a document referred to in section 12, additional fees shall be paid to the Régie for each full month of delay and such fees shall be equal to 10 % of the balance owing, to a maximum of the balance owing. However, no additional fees are due pursuant to this paragraph with respect to a month for which additional fees must be paid in accordance with the first paragraph.”

* The last amendment to the Regulation respecting supplemental pension plans, approved by Order in Council 1158-90, dated 8 August 1990 (*G.O.* 1990, 2, 3246), was made by the regulation approved by Order in Council 1465-95, dated 8 November 1995 (*G.O.* 1995, 2, 4738). For subsequent amendments see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 March 1997.

2. The Regulation is amended by inserting after section 14 the following section:

“**14.1.** The application for registration of a standard contract for a life income fund or a locked-in retirement account must be accompanied with payment of a fee of \$1 000. The application for registration of an amendment to such a contract must be accompanied with payment of a fee of \$250.”

3. The Regulation is amended by inserting after section 15 the following divisions:

“DIVISION II.1 MEMBER BENEFITS AND PAYMENT OF AN EARLY BENEFIT

15.1. Unless provisions of the pension plan provide otherwise, payment of the early benefit referred to in section 69.1 of the Act is made from the benefits of the member that, accumulated as refunds or benefits, are related to amounts credited to the member’s account as contributions paid, assets transferred and interest on such contributions and assets but that have not yet been used to provide a benefit.

15.2. Where payment of the early benefit referred to in section 69.1 of the Act is made from the benefits referred to in section 15.1, the value of such benefits, determined as at the date of payment, is reduced by the amount of the benefit paid.

15.3. Where payment of the early benefit referred to in section 69.1 of the Act is made from pension plan benefits accumulated by the member that are not referred to in section 15.1, the pension committee shall determine the amount of the portion of the normal pension that would have been payable to the member at the normal retirement age and that is equivalent to the benefit paid.

That amount, as well as the value of the benefits referred to in subparagraph 3 of the first paragraph of section 69.1 of the Act, shall be determined, as at the date of payment, according to the conditions or characteristics provided for the normal pension and according to actuarial assumptions and methods, other than those related to early or postponed payment of the pension that are identical to those which, as at that date, are used to determine the value of the other benefits to which section 60 of the Act applies and to which entitlement is vested as at that date.

The benefits referred to in the first paragraph are then reduced in the following manner:

(1) The pension paid is reduced either by the amount determined in the second paragraph or, if its requirements and characteristics, with the exception of those related to early or postponed payment, are different from those used to determine such amount or, if its payment begins on a date other than that of the normal retirement age, by a sum equivalent to such amount;

(2) any other benefit, excluding the one referred to in section 69.1 of the Act and any refund that are payable to the member are reduced by the value of that portion of the pension of which the valued amount is referred to in the second paragraph.

DIVISION II.2

TEMPORARY PENSION

15.4. A member or spouse is entitled to the replacement of the pension to which he is entitled under a pension plan by the temporary pension referred to in section 91.1 of the Act only if he provides the pension committee with a declaration in conformity with the one prescribed in schedule 0.1.”.

4. The Regulation is amended by inserting after section 16 the following sections:

“**16.1.** A member or spouse who has become entitled to a pension under a defined contribution pension plan or under provisions that, in a defined benefit plan or defined benefit-defined contribution plan, are similar to those of a defined contribution plan is entitled, upon an application to the pension committee accompanied with a declaration in conformity with the one prescribed in schedule 0.2, to replace it, before payment of it begins, by a lump-sum payment under the following conditions:

(1) he is at least 65 years of age;

(2) the total of the sums credited to his account in the retirement savings instruments referred to in schedule 0.2 do not exceed 40 % of the Maximum Pensionable Earnings determined in accordance with the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) for the year in which he applies for the payment.”.

16.2. On application to the pension committee accompanied with a declaration in conformity with the one prescribed in schedule 0.3, a member or spouse at least 55 years of age but less than 65 years of age who has become entitled to a pension under a pension plan is entitled to replace it partially, before it comes into payment, by the payment in a lump sum of an amount equal to “Y” in the following formula:

$$G - W = Y$$

“G” is equal to 40 % of the Maximum Pensionable Earnings determined, for the year in which the application is made, pursuant to the Act Respecting the Québec Pension Plan;

“W” is equal to the total temporary income that the purchaser has received or must receive during the year under a supplemental pension plan subject to or created by law, an annuity purchase contract of which the capital originates directly or not in such plan or a contract establishing a life income fund.

The member or spouse may not make the application provided for in the first paragraph more than once a year.”.

16.3. Sections 15.1 to 15.3 apply, adapted as required, with respect to the allocation of benefits and the determination of residual benefits of the member or spouse to whom a payment referred to in section 16.2 has been paid.”.

5. Section 17 of the Regulation is replaced by the following section:

“**17.** A member or spouse who has become entitled to a pension under a pension plan may replace such pension with a life or temporary annuity purchased with funds from the life income fund referred to in section 18. The exercise of this option involves the transfer to a life income fund of the value of the pension to be replaced.

Unless the pension plan has a more advantageous provision, the pension under the plan is not replaced by an annuity purchased from the funds of a life income fund, unless the pension to be replaced may, under the provisions of the Act, the pension plan or the Regulation, be transferred in whole or in part to another pension plan.”.

6. Section 18 of the Regulation is amended by striking out the words “until the date on which the total balance of the fund is converted into a life pension under which amounts are paid periodically by an insurer”.

7. Section 19 of the Regulation is modified:

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

“**19.** Replacement of the pension referred to in section 92 of the Act by a life pension is authorized only where the provisions of the contract establishing the life income fund are in conformity with provisions of the standard contract previously registered with the Régie that provide:”;

(2) by inserting the following subparagraph before subparagraph 1 of the first paragraph:

“(0.1) that the only amounts that may be transferred to a life income fund are amounts coming directly or initially from the fund of a pension plan subject to the Act or referred to in subparagraphs 1, 2, 4 or 5 of section 28, or another life income fund;”;

(3) by striking out in subparagraph 1 the words “the payment of the income to the purchaser must begin not later than during the second fiscal year of the fund;”;

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

“(2) that the amount of the income paid during a fiscal year must, subject to the upper limits referred to in section 20.1 and the lower limit referred to in section 20.2, be set by the purchaser each year, or at another agreed to interval of more than one year if the financial institution guarantees the balance of the fund at the end of that interval and if the purchaser is not entitled to payment of the income in a form other than a life income; such an interval must, in every case, terminate at the end of a fiscal year of the fund;”;

(5) by the replacement of subparagraph 3 by the following subparagraph:

“(3) that the purchaser may require the conversion of the fund balance to a life annuity at any time, unless the agreed to term for the investments has expired;”;

(6) by inserting, after subparagraph 6, the following subparagraph:

“(6.1) that the entire balance of the fund may be paid in a lump-sum to the purchaser upon an application to the financial institution accompanied with a declaration in conformity with the one prescribed in schedule 0.2 under the following conditions:

(a) the purchaser is at least 65 years of age at the end of the year preceding the application;”

(b) the total sums credited to his account in the retirement savings instruments referred to in schedule 0.2 do not exceed 40 % of the Maximum Pensionable Earnings determined in accordance with the Act respecting the Québec Pension Plan for the year in which the purchaser applies for the payment.”

(7) by replacing, in the subparagraph 7, the figure “71” with the figure “69”;

(8) by inserting, after subparagraph 10, the following subparagraph:

“(10.1) that if the income paid to the purchaser during a fiscal year of the fund exceeds the maximum amount that may be paid to him in accordance with the provisions of the contract of the Regulation, the balance of the fund shall be determined without taking into account the payment of the surplus portion, unless such payment is attributable to a false declaration of the purchaser;”

8. The Regulation is amended by inserting, after section 19, the following section:

“**19.1.** The standard contract referred to in section 19 may also provide that the purchaser is entitled to the payment of a temporary income that he determines if he meets the following requirements:

(1) makes an application to the financial institution to that effect, accompanied with a declaration in conformity with the one prescribed in schedule 0.4;

(2) is at least 54 years of age but under 65 years at the end of the year preceding the application.

In such case, the contract must also provide:

(1) that if the payment of a portion of the income is made in the form of a transfer to a retirement savings instrument of which the balance is not to be converted to a life annuity, such portion may not exceed the upper limit referred to in section 20, determined by assuming that the purchaser is not entitled to payment of a temporary pension;

2) that the temporary income may not be paid after the end of the year in which the purchaser reaches 65 years of age.

19.2 The standard contract that includes the provisions referred to in section 19.1 shall provide that the purchaser may receive annually the balance of the fund, in whole or in part, in the form of a temporary income payable in monthly payments, none of which may exceed one twelfth of the difference between the following amounts:

(1) 40 % of the Maximum Pensionable Earnings determined, for the year in which the payment is made, pursuant to the Act respecting the Québec Pension Plan;

(2) 75 % of the purchaser’s income, excluding the income provided for in this section, calculated on an annual basis,

provided the following conditions are met:

— the income of the purchaser for the 12 months that follow, excluding the income provided for in this section, does not exceed the amount referred to in subparagraph 1 hereinbefore;

— the purchaser makes an application to the financial institution to that effect, accompanied with a declaration in conformity to the one prescribed in schedule 0.5 and his written undertaking to request a suspension of payments as soon as his income, excluding the income provided for in this section, reaches the amount referred to in subparagraph 1 hereinbefore.

— the purchaser was less than 54 years of age at the end of the year that precedes his application.

In such case, the contract shall stipulate:

(1) that the income provided for in this section may not be paid to the purchaser where he has requested a suspension of payments nor after the end of the year in which he reaches 54 years of age;

(2) that the purchaser who is entitled to receive the income referred to in this section and who is a member or spouse who has become entitled to a pension under a pension plan may, for the purposes of replacing such pension by a temporary income, apply once a year for the transfer from the pension plan to the life income fund of an amount equal to the lesser of the following amounts:

(a) the additional amount required for the balance of the life income fund to allow, until the end of the year, the payment of the monthly payments provided for in the first paragraph;

(b) the value of his benefits under the plan.

19.3 Replacement of the pension referred to in section 92 of the Act by a temporary pension is authorized only where the contract establishing the life income fund contains the provisions required in sections 19, 19.1 and 19.2.”.

9. Section 20 of the Regulation is replaced by the following sections:

“**20.** The maximum amount of the life income for a fiscal year of the life income fund is equal to the amount “E” in the following formula:

$$F \times C - \frac{A}{D} = E$$

“F” represents the factor provided for in schedule 0.6 with respect to the reference rate for the year covered by the fiscal year and the purchaser’s age at the end of the preceding year;

“C” represents the balance of the fund at the beginning of the fiscal year, increased by any sums transferred to the fund after that date and reduced by any sums originating directly or not during the same year from a life income fund of the purchaser;

“A” represents the fiscal year’s maximum temporary income, determined in accordance with section 20.4 or, where no amount has been determined, the figure zero;

“D” represents the factor provided for in schedule 0.7 with respect to the purchaser’s age at the end of the year preceding the one covered by the fiscal year.

The amount “E” may not be less than zero.

20.1 The amount of the income paid during a fiscal year of the life income fund may not exceed the amount “M” in the following formula:

$$A + E = M$$

“A” represents the maximum temporary income for the fiscal year, determined in accordance with section 20.4 or, where no amount has been determined, the figure zero;

“E” represents the maximum life income determined in accordance with section 20.

20.2 The amount of the income paid during the fiscal year of the life income fund may not be less than the minimum amount prescribed by the Taxation Act, determined on the basis of the purchaser’s age. That amount may be determined on the basis of the age of the purchaser’s spouse where he is younger than the purchaser.

20.3 Where the purchaser of a life income fund established by a contract that provides for payment of a temporary income was at least 54 years of age but less than 65 years of age at the end of the year preceding the one covered by a fiscal year of the fund, the financial institution that manages the fund shall establish a reference temporary income the amount of which shall be equal to the lesser of the following amounts:

(1) 40 % of the Maximum Pensionable Earnings, determined for the year covered by the fiscal year, pursuant to the Act respecting the Québec Pension Plan;

(2) the amount “R” in the following formula:

$$F \times C \times D = R$$

“F” represents the factor provided for in schedule 0.6 with respect to the reference rate for the year covered by the fiscal year and the purchaser’s age at the end of the preceding year;

“C” represents the balance of the fund at the beginning of the fiscal year, increased by the sums transferred to the fund after that date and reduced by the sums originating directly or not during the same year from a life income fund of the purchaser;

“D” represents the factor provided for in schedule 0.7 with respect to the purchaser’s age at the end of the year preceding the one covered by the fiscal year.

20.4. A purchaser who is entitled to payment of the temporary income referred to in section 19.1 may determine, for each fiscal year of the life income fund, a maximum temporary income that may not exceed the lesser of the following amounts:

(1) the reference temporary income determined in accordance with section 20.3;

(2) the amount “X” in the following formula:

$$G - T = X$$

“G” is equal to 40 % of the Maximum Pensionable Earnings determined, for the year covered by the fiscal year, pursuant to the Act respecting the Québec Pension Plan;

“T” represents the sum of the following amounts:

(a) the total temporary income that the purchaser must receive during the year covered by the fiscal year under a pension plan subject to or established by law or under a contract creating a pension of which the capital comes directly or not from such a plan;

(b) the total of the amounts that the purchaser has determined or that he must determine for his other life income funds, in the form of a maximum temporary income for the current fiscal year.

However, in the event that the reference temporary income determined in accordance with section 20.3 is less than the amount “X” in the first paragraph, where the purchaser provides to the financial institution a declaration in conformity with the one prescribed in schedule 0.8, the purchaser may determine, as the maximum

temporary income, an amount that does not exceed the lesser of the following amounts:

(1) the amount “X” in the first paragraph;

(2) the balance of the fund at the beginning of the fiscal year, increased by any sums transferred to the fund and any income earned by the fund after that date and reduced by any sums originating directly or not during the same year from a life income fund of the purchaser.

The purchaser may, at any time before the end of the fiscal year, determine a new, increased, maximum temporary income for the fiscal year. In such event, he shall send to the financial institution declarations in conformity with the ones prescribed in schedules 0.4 and 0.8.”.

10. Section 21 of the Regulation is replaced by the following section:

“**21.** The reference rate for a year is determined on the basis of the month-end, nominal rate of interest earned on long-term bonds issued by the Government of Canada for the month of November preceding the beginning of the fiscal year, as compiled by Statistics Canada and published in the Bank of Canada Review under identification number B-14013 in the CANSIM system, by applying successively to that rate the following adjustments:

(1) an increase of 0.5 %;

(2) the conversion of the increased rate, based on interest compounded semi-annually, to an effective annual rate of interest;

(3) the rounding of the effective interest rate to the nearest multiple of 0.5 %.

The reference rate thus determined may not, however, be less than 6 %.”.

11. Section 22 of the Regulation is replaced by the following section:

“**22.** Where, in application of subparagraph 2 of the first paragraph of section 19, the amount of the life income paid to the purchaser is set at an interval of more than one year, the maximum income amount that may be paid during each of the fiscal years comprised in the interval is determined, on the date of the beginning of the first of those fiscal years, so as to be equal:

(1) for the initial fiscal year, to the upper limit determined in accordance with section 20;

(2) for each of the subsequent fiscal years, to the amount “L” in the following formula:

$$M \times \frac{J}{K} = L$$

“M” represents the upper limit determined for the initial fiscal year;

“J” represents the balance of the fund at the beginning of the fiscal year;

“K” represents the fund’s reference balance at the beginning of the fiscal year and is equal to the reference balance of the preceding fiscal year, reduced as of the first day of the said preceding fiscal year by the upper limit calculated for the initial fiscal year and increased by the earnings determined by applying, in the case of the first 16 fiscal years, the reference rate, and, in all other cases, a rate of interest of 6 %.

For the application of subparagraph 2, the fund’s reference balance at the beginning of the initial fiscal year shall be equal to the balance of the fund at that date.”.

12. The Regulation is amended by inserting after section 22 the following sections:

“**22.1** Where a sum is transferred from a pension plan to a life income fund in accordance with subparagraph 2 of the second paragraph of section 19.2, sections 15.1 to 15.3 shall apply, adapted as required, with respect to the allocation of benefits and the determination of the residual benefits of the member or spouse in the pension plan.

22.2 The sums transferred to a life income fund are deemed to come in their entirety from a life income fund of a given purchaser, unless he sends to the financial institution that manages the fund to which the sums are transferred a declaration in conformity with the one prescribed in schedule 0.9.”.

13. Section 23 of the Regulation is amended:

(1) by replacing, in the first paragraph, the words “required by that section” by “required by sections 19, 19.1 and 19.2”;

(2) by inserting, in subparagraph 1 of the second paragraph, after the word “spouse” the words “by reason of the payment of a temporary pension under the requirements provided for in section 91.1 of the Act”;

(3) by striking out, in subparagraph 3 of the second paragraph the words “in the event of a waiver referred to in subparagraph 5 of the first paragraph of section 19.”;

(4) by adding after the second paragraph the following:

“The provisions required by this section shall be included in any contract that establishes a life income fund.”.

14. The Regulation is amended by replacing section 24 by the following section:

“**24.** The financial institution shall, at the beginning of each fiscal year of a life income fund that it manages, provide the purchaser with a statement that indicates:

(1) the balance of the fund at the said date and, where required, the reconciliation of that balance with the balance at the beginning of the preceding fiscal year with, notably, an indication of the sums on deposit, the accumulated earnings, the withdrawals made and the fees charged;

(2) where the beginning of the fiscal year is later than the beginning of the year, the sums coming directly or initially during the year from another life income fund of the purchaser;

(3) the maximum amount that may be paid to the purchaser as income during the current fiscal year;

(4) the minimum amount that must be paid to the purchaser as income during the current fiscal year;

(5) where the contract that establishes the fund provides for the payment of a temporary income and the purchaser was at least 54 years of age but less than 65 years of age at the end of the preceding year:

(a) the terms and conditions that the purchaser must meet to be entitled to payment of the temporary income referred to in section 19.1;

(b) the reference temporary income for the current fiscal year;

(c) the effect of payment of an income greater than the amount referred to in paragraph 3, for each year until the end of the year in which the purchaser reaches 65 years of age, on the income that may be paid to him after that date;

(d) under what conditions the purchaser may obtain payment of a temporary income greater than the reference temporary income;

(6) where the contract establishing the funds provides for payment of a temporary income and the purchaser was less than 54 years of age at the end of the preceding year, the terms and conditions that the purchaser must meet to be entitled to payment of the temporary income referred to in section 19.2;

(7) that the transfer to the fund of sums originating directly or not from a life income fund of the purchaser during a given year may not result in a revision of the maximum amount that may be paid to the purchaser by the fund during the fiscal year;

(8) that if the purchaser wishes to transfer, in whole or in part, the balance of the fund and still receive from the fund the income that he determined for the fiscal year, he must ensure that the balance of the fund after the transfer is at least equal to the difference between the income determined for the fiscal year and the income that he has already received since the beginning of the fiscal year.

Where the contract establishing the fund provides for payment of a temporary income and the purchaser was at least 54 years of age but less than 65 years of age at the end of the preceding year, the financial institution shall accompany the statement with a copy of the declarations that are prescribed in schedules 0.4 and 0.8.”

15. The Regulation is amended by inserting, after section 24, the following section:

“**24.1.** Where sums that do not originate directly or indirectly from a life income fund of the purchaser are deposited in a fund that it manages or the purchaser informs it of the maximum temporary income that he determines, the financial institution shall, within the following 30 days, supply the purchaser with a statement that indicates the following:

(1) the balance of the fund at the beginning of the fiscal year and the sums that have been deposited therein, identifying any amounts coming directly or not during that year from a life income fund of the purchaser, as well as the balance of the fund for the purpose of calculating the maximum amount that may be paid to the purchaser as income during the fiscal year;

(2) the maximum amount that may be paid to the purchaser as income during the fiscal year;

(3) the minimum amount that must be paid to the purchaser as income during the fiscal year;

(4) where the contract establishing the fund provides for payment of a temporary income and the purchaser is at least 54 years of age but less than 65 years of age at the end of the preceding year:

(a) the reference temporary income for the current fiscal year;

(b) the maximum temporary income, if any, determined by the purchaser.”

16. Section 28 of the Regulation is amended by inserting after subparagraph 3 the following subparagraph:

“(3.1) a life income fund referred to in section 18;”.

17. Section 29 of the Regulation is amended:

(1) by replacing, in the wording preceding subparagraph 1 of the second paragraph, “It must also” with “, which must”;

(2) by replacing, in subparagraph 2 of the second paragraph the word and figure “8 and 9” by the word and figures “8 to 9.1”;

(3) by striking out, in subparagraph 8, the words “or into a life income fund”;

(4) by inserting, after subparagraph 9, the following subparagraph:

“(9.1) that the entire balance of the account may be paid in a lump-sum to a purchaser on application to the financial institution accompanied with a declaration in conformity with the one prescribed in schedule 0.2, on the following conditions:

(a) the purchaser was at least 65 years of age at the end of the year preceding the application;

(b) the total of the sums credited to him in the retirement savings instruments mentioned in schedule 0.2 does not exceed 40 % of the Maximum Pensionable Earnings, for the year in which the purchaser applies for payment, pursuant to the Act respecting the Québec Pension Plan;”;

(5) by inserting after subparagraph 10 the following:

“**10.1** that where a sum is paid from the account contrary to the provisions of the contract or the Regulation the balance of the account shall be determined without taking into account the irregular payment, unless the payment is attributable to a false declaration by the purchaser;”.

18. Section 31 of the Regulation is amended by the addition, after subparagraph 2, of the following subparagraph:

“(3) that the purchaser, if he meets the following conditions:

— make an application to this effect to the insurer, accompanied with a declaration in conformity with the one prescribed in schedule 0.10, prior to the beginning of payment of the pension to be replaced;

— be at least 55 years of age but less than 65 years of age,

may replace, in whole or in part, the pension referred to in paragraph 2 of section 30 with a temporary pension the annual amount of which may not, for the year in which payment begins, exceed 40 % of the Maximum Pensionable Earnings determined pursuant to the Act respecting the Québec Pension Plan”.

19. Section 39 of the Regulation is amended:

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

“(1) where the pension committee has information related to the sum accumulated as at the date of the marriage:

(a) if no benefit referred to in section 69.1 of the Act was paid or if no transfer referred to in subparagraph 2 of the second paragraph of section 19.2 of the Regulation was made between the date of the marriage and the date on which proceedings were instituted, the value corresponds to the difference between the value of the capital benefits accumulated as at the date of the institution of proceedings and the sum accumulated as at the date of the marriage, increased by interest for the period included between the date of the marriage and the date of the institution of proceedings;

(b) if a benefit referred to in section 69.1 of the Act was paid or if a transfer referred to in subparagraph 2 of the second paragraph of section 19.2 of the Regulation was made between the date of the marriage and the date on which proceedings were instituted and the pension committee has information related, as the case may be, to the amount accumulated to the date of payment of the benefit or the amount and the date of the transfer, the value is equal to the amount “W” in the following formula:

$$W = Y - \left[Z \times \frac{Y}{Y + S} \right]$$

“Y” represents the accumulated sum as at the date of institution of proceedings;

“Z” represents the accumulated sum as at the date of the marriage, increased by the interest for the period included between the date of the marriage and the date of the institution of proceedings.

“S” represents the amount of the benefit paid, increased by interest for the period included between the date of payment and the date of institution of proceedings;”.

(2) by inserting, in subparagraph 2, after the first occurrence of the word “marriage”, the words “or, where required, those related to the amount or to the date of payment of a benefit referred to in section 69.1 of the Act or to the date of a transfer referred to in subparagraph 2 of the second paragraph of section 19.2 of the Regulation”.

20. Section 55 of the Regulation is amended by inserting, in subparagraph 2, after the word “benefits” the words “; with the exception of a benefit referred to in section 69.1 of the Act,”.

21. The Regulation is amended by inserting, after section 57, the following section:

“**57.1.** The statement provided to a member in application of section 112.1 of the Act shall contain the following information:

(1) the name of the member;

(2) the name of the pension plan and the number of the certificate of registration for the plan issued by the Régie;

(3) the date of payment of the early benefit;

(4) in the event that the benefits referred to in section 15.1 were used to pay the benefit:

(a) the amount of the benefit paid;

(b) the balance of the value of the benefits after payment of the benefit;

(5) in the event that the benefits referred to in section 15.3 were used to pay the benefit:

(a) the amount of the benefit paid;

(b) the amount of the reduction of the member’s pension following payment of the said benefit;

(c) a mention that the amount will be adjusted if the conditions or characteristics of the pension paid under the plan, with the exception of those related to early or postponed payment, are different from those used to determine the amount or if payment of the pension begins on a date other than the date of the normal retirement age.”.

22. Section 58 of the Regulation is amended:

(1) by inserting, after subparagraph *b* of paragraph 2, the following subparagraph:

“(b.1) in the case of a temporary pension or fraction thereof, the amount of such pension and the date on which it will cease being paid;”;

(2) by the addition, at the end of paragraph 3, of the following subparagraph:

“(d) in the case of a temporary pension or fraction thereof, the amount of such pension and the date on which it will cease being paid;”.

23. Section 59 of the Regulation is amended:

(1) by inserting, after subparagraph *b* of paragraph 4, the following subparagraph:

“(b.1) in the case of a temporary pension or fraction thereof, the amount of such pension and the date on which it will cease being paid;”;

(2) by inserting, in paragraph 5, after the word and letter “subparagraphs *a*,” the letter and figure “*b.1*,”.

24. The Regulation is amended by inserting after section 70 the following section:

“**70.1.** The provisions of a pension plan that, where such provisions were in effect on 4 June 1997, allowed a member or spouse who had become entitled to a pension to choose, before it comes into payment, to replace it, in whole or in part, by a pension of which the amount is changed in accordance with the Act in order to take into account an amount similar to the benefits determined under the Old Age Security Act (R.S.C. 1985, c. O-9), the Québec Supplemental Pension Plans Act or a similar plan within the meaning of subparagraph *u* of section 1 of the Supplemental Pension Plans Act, continue to apply with respect to any person who was a member of the plan on the date mentioned hereinabove and to that member’s spouse.”.

25. The Regulation is amended by inserting, before schedule 1, schedules 0.1 to 0.10, attached hereto.

26. The provisions of section 14 of the Regulation respecting supplemental pension plans, as they read prior to 1 January 1998, continue to apply to applications and declarations that had to be filed with the Régie before that date.

27. Provided it is in conformity with a standard contract registered with the Régie before 1 January 1998, a contract establishing a life income fund or a locked-in retirement account may be validly made before 1 July 1998 even if it is not in conformity with a standard contract that includes the provisions required, if any, by sections 19 to 19.3 and 23 of the Regulation respecting supplemental pension plans in the case of a life income fund contract or, in the case of a locked-in retirement account, by section 29 of the Regulation, as those sections read on 1 January 1998.

28. Any contract establishing a life income fund or locked-in retirement account made before 1 July 1998 that is not in conformity with a standard contract registered with the Régie and containing the pertinent provisions referred to in section 27 shall be brought into conformity with such standard contract before 30 September 1998; if such is not the case, the purchaser may exercise his right to transfer, in whole or in part, the balance of the fund without delay, condition or penalty.

29. Where, between 1 July 1998 and 31 December 1998, the purchaser transfers to a life income fund established under a contract that provides for payment of a temporary income from sums coming from a life income fund established under a contract that does not provide for such payment, the upper limit referred to in section 20.1 and applying to the fund that receives such sums shall be determined or revised without deducting from the balance of the fund the amounts so transferred and shall be reduced by the income that the purchaser received during the fiscal year of the fund from which such amounts came.

30. The provisions of this Regulation come into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec* with the exception of section 3, insofar as the said section introduces sections 15.1 to 15.3, and section 24, the aforesaid sections having effect from 5 June 1997 and sections 4 to 15, which have effect from 1 January 1998.

SCHEDULE 0.1

(s. 15.4)

DECLARATION OF THE MEMBER

I declare that I am not now receiving any temporary income under any other supplemental pension plan sub-

ject to or established by an act of the Parliament of Québec or any other legislative authority or under an annuity purchase contract of which the capital comes directly or not from such a plan.

I declare furthermore that no other application intended to allow me to receive a temporary income from such a plan or contract has been made or accepted.

_____ Date _____ Signature

NOTE Whosoever makes a false declaration with the intention of obtaining a temporary income payable under a pension plan or contract mentioned in this declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

SCHEDULE 0.2

(s. 16.1, s. 19 par. 6.1 and s. 29 par. 9.1)

DECLARATION OF THE MEMBER OR PURCHASER

I declare:

(1) that the total of the sums credited to my account in the following retirement savings instruments:

(a) defined contribution pension plans;

(b) defined benefit or defined benefit-defined contribution pension plans in application of provisions similar to those of a defined contribution plan;

(c) life income funds;

(d) locked-in retirement accounts;

(e) registered retirement savings plans of which the balance must be converted into a life annuity (locked-in RRSPs)

is \$ _____;

(2) that the total is based on the most recent information that I have;

(3) that the said information is less than 18 months old.

_____ Date _____ Signature

NOTE Whosoever makes a false declaration with the intention of obtaining a lump-sum payment payable under a retirement savings instrument mentioned in the

declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

SCHEDULE 0.3

(s. 16.2)

DECLARATION OF THE MEMBER

I declare:

(1) that I am not a party to any contract establishing a life income fund or locked-in retirement account or any registered retirement savings plan of which the balance does not have to be converted into a life annuity (locked-in RRSP);

(2) that the total amount of the temporary pensions that I will receive during the current year under the following contracts:

(a) supplemental pension plans subject to or established by an act of the Parliament of Québec or any other legislative authority;

(b) annuity purchase contracts of which the capital comes directly or not from such a plan,

is _____ \$.

_____ Date _____ Signature

NOTE Whosoever makes a false declaration with the intention of obtaining the lump-sum payment provided for in section 92 of the Act is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

SCHEDULE 0.4

(s. 19.1)

DECLARATION OF THE PURCHASER

I declare:

(1) that I was at least 54 years of age but less than 65 years of age at the end of last year;

(2) that the total amount of the temporary pensions that I will receive during the current year under the following plans or contracts:

(a) supplemental pension plans subject to or established by an act of the Parliament of Québec or any other legislative authority;

(b) annuity purchase contracts of which the capital comes directly or not from such plans,

is \$_____.

(3) that the overall total maximum temporary income that I have determined for my life income funds, excluding the one for which I am making this declaration, is \$_____.

SCHEDULE 0.5

(s. 19.2)

DECLARATION OF THE PURCHASER

I declare that the income, calculated on an annual basis, which must be paid to me during the next 12 months, with the exception of the temporary income to be paid from the life income fund with respect to which I am making this application is \$_____.

Date

Signature

NOTE Whoever makes a false declaration with the intention of obtaining a temporary income payable under a pension plan or contract mentioned in the declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

Date

Signature

NOTE Whoever makes a false declaration with the intention of obtaining a temporary income payable from the life income fund mentioned in the declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

SCHEDULE 0.6

(s. 20 and 20.3)

Reference rate

Age	6.00 %	6.50 %	7.00 %	7.50 %	8.00 %	8.50 %	9.00 %	9.50 %	10.00 %	10.50 %	11.00 %	11.50 %	12.00 %	12.50 %	13.00 %	13.50 %
under 55	0.061	0.063	0.066	0.069	0.072	0.075	0.078	0.081	0.084	0.087	0.090	0.093	0.097	0.100	0.103	0.107
55	0.064	0.067	0.070	0.073	0.076	0.079	0.082	0.085	0.088	0.091	0.094	0.097	0.101	0.104	0.107	0.111
56	0.065	0.067	0.070	0.073	0.076	0.079	0.082	0.085	0.088	0.091	0.095	0.098	0.101	0.104	0.108	0.111
57	0.065	0.068	0.071	0.074	0.077	0.080	0.083	0.086	0.089	0.092	0.095	0.098	0.102	0.105	0.108	0.112
58	0.066	0.069	0.071	0.074	0.077	0.080	0.083	0.086	0.090	0.093	0.096	0.099	0.102	0.106	0.109	0.112
59	0.067	0.069	0.072	0.075	0.078	0.081	0.084	0.087	0.090	0.093	0.097	0.100	0.103	0.106	0.110	0.113
60	0.067	0.070	0.073	0.076	0.079	0.082	0.085	0.088	0.091	0.094	0.097	0.101	0.104	0.107	0.110	0.114
61	0.068	0.071	0.074	0.077	0.079	0.082	0.086	0.089	0.092	0.095	0.098	0.101	0.105	0.108	0.111	0.115
62	0.069	0.072	0.074	0.077	0.080	0.083	0.086	0.089	0.093	0.096	0.099	0.102	0.105	0.109	0.112	0.115
63	0.070	0.073	0.075	0.078	0.081	0.084	0.087	0.090	0.094	0.097	0.100	0.103	0.106	0.110	0.113	0.116
64	0.071	0.074	0.076	0.079	0.082	0.085	0.088	0.091	0.095	0.098	0.101	0.104	0.107	0.111	0.114	0.117
65	0.072	0.075	0.077	0.080	0.083	0.086	0.089	0.093	0.096	0.099	0.102	0.105	0.108	0.112	0.115	0.118
66	0.073	0.076	0.079	0.082	0.085	0.088	0.091	0.094	0.097	0.100	0.103	0.106	0.110	0.113	0.116	0.119
67	0.074	0.077	0.080	0.083	0.086	0.089	0.092	0.095	0.098	0.101	0.104	0.108	0.111	0.114	0.117	0.121
68	0.076	0.078	0.081	0.084	0.087	0.090	0.093	0.096	0.100	0.103	0.106	0.109	0.112	0.115	0.119	0.122
69	0.077	0.080	0.083	0.086	0.089	0.092	0.095	0.098	0.101	0.104	0.107	0.111	0.114	0.117	0.120	0.123
70	0.079	0.082	0.085	0.088	0.091	0.094	0.097	0.100	0.103	0.106	0.109	0.112	0.115	0.119	0.122	0.125

Age	6.00 %	6.50 %	7.00 %	7.50 %	8.00 %	8.50 %	9.00 %	9.50 %	10.00 %	10.50 %	11.00 %	11.50 %	12.00 %	12.50 %	13.00 %	13.50 %
71	0.081	0.084	0.087	0.089	0.092	0.095	0.098	0.102	0.105	0.108	0.111	0.114	0.117	0.120	0.123	0.127
72	0.083	0.086	0.089	0.092	0.095	0.098	0.101	0.104	0.107	0.110	0.113	0.116	0.119	0.122	0.125	0.129
73	0.085	0.088	0.091	0.094	0.097	0.100	0.103	0.106	0.109	0.112	0.115	0.118	0.121	0.124	0.127	0.131
74	0.088	0.091	0.094	0.097	0.099	0.102	0.105	0.108	0.111	0.114	0.117	0.120	0.124	0.127	0.130	0.133
75	0.091	0.094	0.097	0.100	0.102	0.105	0.108	0.111	0.114	0.117	0.120	0.123	0.126	0.129	0.132	0.135
76	0.094	0.097	0.100	0.103	0.106	0.109	0.112	0.114	0.117	0.120	0.123	0.126	0.129	0.132	0.135	0.138
77	0.098	0.101	0.104	0.107	0.110	0.112	0.115	0.118	0.121	0.124	0.127	0.130	0.133	0.136	0.139	0.142
78	0.103	0.106	0.109	0.111	0.114	0.117	0.120	0.123	0.126	0.128	0.131	0.134	0.137	0.140	0.143	0.146
79	0.108	0.111	0.114	0.117	0.119	0.122	0.125	0.128	0.131	0.134	0.137	0.139	0.142	0.145	0.148	0.151
80	0.115	0.117	0.120	0.123	0.125	0.128	0.131	0.133	0.136	0.139	0.142	0.144	0.147	0.150	0.153	0.155
81	0.121	0.124	0.127	0.129	0.132	0.135	0.137	0.140	0.143	0.145	0.148	0.151	0.153	0.156	0.159	0.161
82	0.129	0.132	0.134	0.137	0.139	0.142	0.145	0.147	0.150	0.153	0.155	0.158	0.161	0.163	0.166	0.169
83	0.138	0.140	0.143	0.146	0.148	0.151	0.154	0.156	0.159	0.161	0.164	0.167	0.169	0.172	0.175	0.177
84	0.148	0.151	0.153	0.156	0.159	0.161	0.164	0.167	0.169	0.172	0.174	0.177	0.180	0.182	0.185	0.187
85	0.160	0.163	0.165	0.168	0.171	0.173	0.176	0.179	0.181	0.184	0.187	0.189	0.192	0.194	0.197	0.200
86	0.173	0.176	0.179	0.182	0.184	0.187	0.190	0.193	0.195	0.198	0.200	0.200	0.200	0.200	0.200	0.200
87	0.189	0.191	0.194	0.197	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
88 or over	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200

SCHEDULE 0.7
(s. 20 and 20.3)

Age	
under 54	1.000
54	1.691
55	1.706
56	1.804
57	1.953
58	2.151
59	2.379
60	2.705
61	3.202
62	4.090
63	5.811
64	10.989
65 or over	1.000

SCHEDULE 0.8
(s. 20.2)

DECLARATION OF THE PURCHASER

I declare:

(1) that I am not a party to any contract establishing a locked-in retirement account or a registered retirement pension plan of which the balance does not have to be converted into a life annuity (locked-in RRSP);

(2) that the amount that I have determined or intend to determine as the maximum temporary income for the current fiscal year is, for each of my life income funds, at least equal to the reference temporary income calculated for this fund.

Date

Signature

NOTE Whosoever makes a false declaration with the intention of obtaining a temporary income payable from the life income fund mentioned in the declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

SCHEDULE 0.9

(s. 22.2)

DECLARATION OF THE PURCHASER WHEN TRANSFERRING SUMS TO A LIFE INCOME FUND

I declare that there is in the total of \$ _____ transferred to the life income fund that is the object of this declaration a sum of \$ _____ does not come directly or indirectly from a life income fund established by a contract to which I have been a party during the current year.

Date	Signature
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NOTE Whosoever makes a false declaration with the intention of obtaining an income payable from the life income fund mentioned in the declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

SCHEDULE 0.10

(s. 31)

DECLARATION OF THE PURCHASER

I declare that I am not now receiving any temporary income under a supplemental pension plan subject to or established by an act of the Parliament of Québec or any other legislative authority or under any other annuity purchase contract of which the capital comes directly or not from such a plan.

I further declare that no other application intended to allow me to receive a temporary income from such a plan or contract has been made or accepted.

Date	Signature
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NOTE Whosoever makes a false declaration with the intention of obtaining a temporary income payable under a contract mentioned in the declaration is subject to the penalties provided for in sections 257 and 262 of the Supplemental Pension Plans Act.

1938

Gouvernement du Québec

O.C. 1683-97, 17 December 1997

An Act respecting the sale and distribution of beer and soft drinks in non-returnable containers (R.S.Q., c. P-9.2)

Beer and Soft Drinks Distributors' Permits — Amendment

Regulation to amend the Beer and Soft Drinks Distributors' Permits Regulation

WHEREAS pursuant to paragraph 3 of section 5 of the Act respecting the sale and distribution of beer and soft drinks in non-returnable containers (R.S.Q., c. P-9.2) amended by Chapter 9 of the Statutes of 1996, the Government may make regulations determining the principles and restrictions that must be applied under an agreement contemplated in section 3 of the Act in respect of the channels of distribution, sale, transport and delivery of beer and soft drinks in non-returnable containers and the use of such containers;

WHEREAS it is expedient to further amend the Beer and Soft Drinks Distributors' Permits Regulation;

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

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* or between that date and the date applicable under section 17 of that Act where the authority that has made it is of the opinion that the urgency of the situation requires it;

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

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies the absence of prior publication and such coming into force:

— the amendment set forth in the Regulation attached to this Order in Council should be in force as soon as possible since it will allow the Minister of the Environment and Wildlife to enter promptly into a new agreement respecting the deposit, recovery and recycling of

non-returnable beer containers, the previous agreement having expired on 31 December 1996;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment and Wildlife:

THAT the Regulation to amend the Beer and Soft Drinks Distributors' Permits Regulation, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Beer and Soft Drinks Distributors' Permits Regulation(*)

An Act respecting the sale and distribution of beer and soft drinks in non-returnable containers (R.S.Q., c. P-9.2, s. 5, par. 3)

1. The Beer and Soft Drinks Distributors' Permits Regulation is amended by striking out, in paragraph 4 of section 3, the words "“can” type”.

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

1939

Gouvernement du Québec

O.C. 1690-97, 17 December 1997

An Act respecting the Société de développement industriel du Québec (R.S.Q., c. S-11.01)

Business Financing Assistance Program — Amendments

Regulation to amend the Regulation respecting the Business Financing Assistance Program

WHEREAS under section 5 of the Act respecting the Société de développement industriel du Québec (R.S.Q., c. S-11.01), the Government may establish, by regulation, financial assistance programs designed to promote economic development in Québec;

WHEREAS under subparagraphs *b*, *c* and *n* of the first paragraph of section 47 of that Act, the Government may make regulations, in particular to establish criteria to determine which businesses may receive financial assistance, and to determine the form of such financial assistance and the conditions a business must fulfil to obtain it;

WHEREAS by Order in Council 709-96 dated 12 June 1996, the Government made the Regulation respecting the Business Financing Assistance Program;

WHEREAS in order to implement measures to improve the financing of export activities and to assist shipbuilding announced in the Budget Speech of 9 May 1996, it is expedient to again amend the Regulation respecting the Business Financing Assistance Program;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made notwithstanding the publication requirement in section 8 of that Act if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS in the opinion of the Government, the urgency due to the following circumstances justifies the absence of prior publication of the Regulation and its coming into force on the date of its publication in the *Gazette officielle du Québec*: in a context of strong international competition, it is important that businesses may benefit as soon as possible from the implementation of the measures contained in the Regulation to amend the Regulation respecting the Business Financing Assistance Program, announced in the Budget Speech of 9 May 1996;

WHEREAS it is expedient to make that Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and Minister of Industry, Trade, Science and Technology:

THAT the Regulation to amend the Regulation respecting the Business Financing Assistance Program, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

* The Beer and Soft Drinks Distributors' Permits Regulation was made by Order in Council 1542-84 dated 27 June 1984 (1984, *G.O.* 2, 3099) and amended by the Regulation made by Order in Council 1777-84 dated 8 August 1984 (1984, *G.O.* 2, 3246).

Regulation to amend the Regulation respecting the Business Financing Assistance Program⁽¹⁾

An Act respecting the Société de développement industriel du Québec
(R.S.Q., c. S-11.01, ss. 5 and 47, subpars. *b*, *c* and *n*)

1. The Regulation respecting the Business Financing Assistance Program is amended by substituting the following for section 2:

“**2.** Any financial assistance granted under this Program shall be used to carry out an investment project, a technological innovation project, a design innovation project, an export project, a strategic business alliance project, a new economy project, an international convention organization project or a shipbuilding project, or to finance tax credits for scientific research and experimental development.”.

2. Section 3 is amended

(1) by adding the following after subparagraph *d* of paragraph 3:

“(e) participating in the implementation outside Québec of public or industrial infrastructures by constructing, operating and transferring them;”;

(2) by adding the following after paragraph 15:

“(16) “shipbuilding” means the building in a shipyard located in Québec of a ship of a minimum gross tonnage of 100 tons.”.

3. The following is added after section 8:

“**8.1** Financial assistance for the implementation outside Québec of public or industrial infrastructures may consist in purchasing capital stock or shares from a business.

8.2 Financial assistance may also be in the form of a buyer credit guarantee.

8.3 Financial assistance to shipbuilding shall be in the form of a buyer credit guarantee granted to a Canadian acquirer.”.

4. The following is added after paragraph *b* of section 11:

“(c) 80 % of the net loss resulting from buyer credit granted to a Canadian acquirer of a ship that is the object of shipbuilding.”.

5. The following is added after section 11:

“**11.1** Buyer credit is supplementary to the financing granted for a project by the Corporation for increasing exports, by the Canadian Commercial Corporation or any other financial institution, whether national, foreign or international; it may not exceed 50 % of the value of the project’s Québec content.”.

6. The following is substituted for section 12:

“**12.** Financial assistance granted under this Program may not be less than \$50 000; notwithstanding the foregoing, financial assistance granted to an adapted work centre may not be less than \$20 000 and the buyer credit may not be less than \$1 000 000.”.

7. The following is added after section 22:

“**22.1** Buyer credit for shipbuilding may not be granted unless the lender obtains and keeps for the duration of the guarantee a first hypothec on the ship that is the object thereof.”.

8. The following is added at the end of section 23:

“Those fees may not exceed 3 % of the guarantee, granted to the acquirer of a Canadian ship that is the object of shipbuilding.”.

9. The following is substituted for paragraph 3 of section 28:

“(3) of the Government where the amount is \$10 000 000 or more or is granted under section 8.1.”.

10. The following is substituted for DIVISION VIII:

“DIVISION VIII FINANCIAL PROVISIONS

33. The Corporation’s share in respect of the income and expenditures pertaining to each instance of financial assistance under this Regulation is limited to the first \$10 000 000 in each instance; the income and expenditures pertaining to any assistance in excess of \$10 000 000 shall be charged to the Government.

33.1 Notwithstanding section 33, the Corporation’s share in respect of the expenditures pertaining to each instance of financial assistance in the form of a buyer credit guarantee under section 11.1 is limited to the first

¹ The Regulation respecting the Business Financing Assistance Program, made by Order in Council 709-96 dated 12 June 1996 (1996, G.O. 2, 2770) was amended by the Regulation made by Order in Council 645-97 dated 13 May 1997 (1997, G.O. 2, 2211).

\$10 000 000 in each instance, in the proportion of 30 % chargeable to the Corporation and 70 % to the Government, and the expenditures pertaining to any assistance in excess of \$10 000 000 shall be charged to the Government; the income from each instance of assistance shall be credited in full to the Corporation.

33.2 Notwithstanding section 33, the Corporation's share in respect of the income and expenditures pertaining to each instance of financial assistance in the form of a buyer credit guarantee granted to the acquirer of a ship under section 8.3 is limited to the first \$10 000 000 in each instance, chargeable in equal proportions to the Corporation and the Government; the income and expenditures pertaining to any assistance in excess of \$10 000 000 shall be charged to the Government.”.

11. The words “, except buyer credit” are struck out in paragraph 5 of Schedule II.

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

1940

Gouvernement du Québec

O.C. 1699-97, 17 December 1997

The amount of the contribution of each member of a professional order for the 1998-1999 fiscal year of the Office des professions du Québec

WHEREAS section 196.2 of the Professional Code (R.S.Q., c. C-26) stipulates that the expenditures incurred by the Office in a fiscal year shall be payable by the members of the professional orders;

WHEREAS under section 196.3 of the Act, each member of a professional order is required to pay a contribution equal to the total of the expenditures incurred by the Office for a year of reference, divided by the total number of members entered on the rolls of all orders on the last day of the year of reference;

WHEREAS section 196.5 of the Act determines that where, for a particular fiscal year, the total amount of the contributions paid under section 196.3 is less than or is more than the amount of the expenditures incurred by the Office, the contribution of each member, established in accordance with section 196.3, shall be increased or reduced, as the case may be;

WHEREAS the increase or reduction shall be determined by establishing the difference between the expenditures incurred by the Office for that fiscal year and the

total amount of contributions paid for the year of reference and dividing that difference by the total number of members entered on the roll of every order on the last day of that fiscal year. The charge payable pursuant to section 196.8 shall be deducted when the increase or reduction is determined;

WHEREAS for the purposes of this section, the 1998-1999 fiscal year is the first particular fiscal year for which the contribution of each member established in accordance with section 196.3 is increased or reduced. The year of reference used as the basis for computing the contribution begins on 1 April 1995 and ends on 31 March 1996;

WHEREAS it is expedient to fix the amount of the contribution of each member of an order;

IT IS ORDERED, therefore, upon the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT \$15.30 be fixed as the amount of the contribution of each member of a professional order for the 1998-1999 fiscal year.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

1947

Gouvernement du Québec

O.C. 1700-97, 17 December 1997

Professional Code
(R.S.Q., c. C-26)

Bar

— Accounting and trust accounts

— Amendment

Regulation to amend the By-law respecting accounting and trust accounts of advocates

WHEREAS under section 89 of the Professional Code (R.S.Q., c. C-26), the General Council of the Barreau du Québec must determine, by regulation, the terms, conditions and standards relating to the keeping and auditing of trust accounts, books and registers of the members of the Barreau;

WHEREAS the General Council adopted the By-law respecting accounting and trust accounts of advocates (R.R.Q., 1981, c. B-1, r. 3);

WHEREAS it is expedient to amend the By-law;

WHEREAS under the above-mentioned section, the General Council adopted the Regulation to amend the By-law respecting accounting and trust accounts of advocates;

WHEREAS under section 95.3 of the Professional Code, the executive director of the Barreau du Québec sent a draft of the Regulation to every member of the Order, at least thirty days before its adoption by the General Council;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 25 June 1997 with a notice that it could be submitted to the Government for approval upon the expiry of 45 days following the date of that publication;

WHEREAS in accordance with section 95 of the Professional Code, the Office des professions du Québec has made its recommendation;

WHEREAS it is expedient to approve the Regulation with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT the Regulation to amend the By-law respecting accounting and trust accounts of advocates, attached to this Order in Council, be approved.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the By-law respecting accounting and trust accounts of advocates⁽¹⁾

Professional Code
(R.S.Q., c. C-26, s. 89)

1. Section 4.02 of the By-law respecting accounting and trust accounts of advocates is amended by substituting the date "1 April" for "31 January".

¹ The By-law respecting accounting and trust accounts of advocates (R.R.Q., 1981, c. B-1, r. 3) was amended by the Regulation approved by Order in Council 816-95 dated 14 June 1995 (1995, G.O. 2, 1881).

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

1941

Gouvernement du Québec

O.C. 1704-97, 17 December 1997

Consumer Protection Act
(R.S.Q., c. P-40.1)

Sale of prearranged funeral services and sepultures by itinerant merchants

Adoption of rules of conduct concerning the sale of prearranged funeral services and sepultures by itinerant merchants

WHEREAS under section 314 of the Consumer Protection Act (R.S.Q., c. P-40.1), the president of the Office de la protection du consommateur may accept a voluntary undertaking from a person with the object of governing the relations between a merchant, or group of merchants, and consumers;

WHEREAS under section 315.1 of the Consumer Protection Act, the Government may, by order, extend the application of a voluntary undertaking made under section 314 of that Act to all merchants in the same sector of activity, for all or part of the territory of Québec;

WHEREAS sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures (R.S.Q., c. A-23.001, being parties to prearranged funeral services contracts or prepurchased sepulture contracts, have made the voluntary undertaking to comply with rules of conduct concerning that matter;

WHEREAS by Order in Council 1533-93 dated 3 November 1993, the application of those rules of conduct have been extended to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures, for all the territory of Québec;

WHEREAS that voluntary undertaking expires on 31 December 1997 and sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures have made a new voluntary undertaking to comply with rules of conduct concerning that matter;

WHEREAS it is expedient, in the public interest, to extend the application of that new voluntary undertaking

ing to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures, for all the territory of Québec;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), notice was given in Part 2 of the *Gazette officielle du Québec* of 27 August 1997 that the Government could extend the application of the voluntary undertaking attached hereto to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures, for all the territory of Québec;

WHEREAS it is expedient to make this Order in Council;

IT IS ORDERED, therefore, on the recommendation of the Minister of Relations with the Citizens and Immigration, responsible for consumer protection:

THAT the application of the voluntary undertaking attached to this Order in Council be extended to all sellers within the meaning of section 1 of the Act respecting prearranged funeral services and sepultures for all the territory of Québec;

THAT this Order in Council comes into force on 1 January 1998.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

VOLUNTARY UNDERTAKING

For the purpose of offering buyers of prearranged funeral services and sepultures the highest standards of quality, professionalism, integrity and ethics in strict compliance with the Act, THE SELLER UNDERTAKES AS FOLLOWS:

Rules respecting operations

- 1.** When meeting a consumer or talking with him on the telephone, the Seller or his representative shall identify himself and the firm for which he works.
- 2.** The Seller or his representative shall always carry an identification card bearing his photograph, his name and the name and address of the firm for which he works.
- 3.** Before visiting a consumer's domicile or residence, the Seller or his representative shall obtain his specific authorization at least 24 hours in advance.
- 4.** Any visit by the Seller or his representative to the domicile or residence of a consumer shall be of reason-

able duration, depending on the particular circumstances of each case, and shall not last more than 2 hours; it shall take place between 9:30 a.m. and 10:00 p.m.

5. The Seller or his representative shall leave the domicile or residence of a consumer immediately when requested to do so, directly or indirectly, or as soon as the consumer expresses his intention not to enter into a contract.

6. When making his representations to a consumer, the Seller or his representative may use only verifiable and reasonable financial arguments, so as not to contravene the provisions of section 220 of the Consumer Protection Act (R.S.Q., c. P-40.1). In particular, but not restrictively, the Seller or his representative shall not suggest to the consumer that it would be advantageous for him to enter into a contract and shall not speculate on changes in prices.

7. All relevant information shall be given to the consumer in language readily understood by him and suited to the particular circumstances of each case.

8. In all cases, the Seller shall give the consumer the cancellation form provided for in Schedule I to the Act respecting prearranged funeral services and sepultures. The Seller shall also give the consumer all explanations necessary for him to understand the nature of that form without suggesting in any way that the form may not be useful or may be destroyed.

9. In all cases, the Seller or his representative shall encourage the consumer to send a copy of the prearrangement contract to a third person, in accordance with section 6 of the Act respecting prearranged funeral services and sepultures.

Prohibited practices

10. No soliciting shall be carried out nor shall any prearrangement contract be entered into in hospitals, reception centres, senior citizens' homes or other similar institutions, except at the express request of the persons solicited or their authorized representative.

11. No soliciting shall be carried out using lists of persons who have stayed in hospitals, reception centres, senior citizens' homes or other similar institutions, except at the express request of the persons solicited.

12. No soliciting shall be carried out with respect to a person who is known to have recently lost a family member or someone close, or with respect to a person who is ill or his family or relatives, except at the initial express request of the persons solicited.

13. No soliciting or entering into of a prearrangement contract shall be subject to the granting of a gift or the granting of a particular advantage.

14. During the year following the cancellation of a contract, the Seller or his representative shall not communicate with the consumer who cancelled his contract, except for administrative purposes related to issuing the consumer a refund in accordance with the provisions of the Act respecting prearranged funeral services and sepultures.

15. No consumer shall be pressured, intimidated or harassed. Any Seller or representative who does not immediately leave a consumer's domicile or residence when requested to do so or who, by any means whatsoever, communicates or attempts to communicate with that consumer during the year following the consumer's signifying his firm intention not to enter into a contract is deemed to contravene this section.

16. No consumer shall be solicited by telephone unless he makes an express request in advance.

Professional training

17. The Seller shall train his representatives and shall not issue identification cards to them until they have attained the required degree of professionalism.

18. The Seller's representatives shall be informed of the content of this voluntary undertaking during their professional training.

19. The Seller shall verify the quality of his representatives' work without giving prior notice, so as to ensure compliance with the rules set out in this voluntary undertaking.

Sanctions

20. A proper inquiry shall be conducted immediately upon receipt of a consumer's complaint pertaining to any of the provisions of this voluntary undertaking.

21. The appropriate sanctions shall be taken against any person who contravenes a provision of this voluntary undertaking.

22. All actions taken by the Seller's representatives shall incur the Seller's civil liability. In particular, but not restrictively, the Seller agrees to reimburse a consumer in full where a provision of this voluntary undertaking is contravened in respect of that consumer.

Final provisions

23. Failure by the Seller or by his representatives or assigns to honour their obligations under this voluntary undertaking constitutes a contravention of paragraph *d* of section 277 of the Consumer Protection Act.

1942

Gouvernement du Québec

O.C. 1707-97, 17 December 1997

Taxation Act
(R.S.Q., c. I-3; 1995, c. 63)

An Act respecting the application of the Taxation Act
(R.S.Q., c. I-4; 1995, c. 63; 1997, c. 3)

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31; 1997, c. 3; 1997, c. 14)

An Act respecting the Régie de l'assurance-maladie du Québec
(R.S.Q., c. R-5)

An Act respecting the Québec Pension Plan
(R.S.Q., c. R-9; 1994, c. 23; 1996, c. 2; 1997, c. 3)

Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan and the Regulation respecting contributions to the Québec Pension Plan

WHEREAS under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), amended by section 227 of Chapter 63 of the Statutes of 1995, the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of that Act;

WHEREAS under section 9, section 12, amended by section 75 of the Chapter 3 of the Statutes of 1997, and subparagraph *iii* of paragraph *b* of section 83, also amended by section 75 of Chapter 3 of the Statutes of

1997, of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4), the Government may make regulations, respectively, to assign a meaning to certain expressions and to prescribe the conditions on which and the extent to which a corporation is required to add an amount in computing its taxable income;

WHEREAS under the first paragraph of section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), amended by section 103 of Chapter 3 of the Statutes of 1997 and by section 312 of Chapter 14 of the Statutes of 1997, the Government may make regulations, in particular, to prescribe the measures required to carry out that Act and to exempt from the duties provided for by a fiscal law, under the conditions which it prescribes, an Indian or person of Indian descent or any person it determines;

WHEREAS under paragraph *b* of section 35 of the Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5), the Government may make regulations to generally prescribe the measures for the carrying out of Division I of Chapter IV of that Act;

WHEREAS under paragraph *a* of section 81 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), amended by section 858 of Chapter 2 of the Statutes of 1996 and by section 107 of Chapter 3 of the Statutes of 1997, the Government may make regulations prescribing anything that is to be prescribed, in particular, by Title III of that Act;

WHEREAS under paragraph *j* of that section 81, the Government may make regulations enacting any measure necessary or useful to carry out, in particular, Title III of that Act;

WHEREAS the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was made under the Taxation Act, the Regulation respecting the application of the Taxation Act (1980) (R.R.Q., 1981, c. I-4, r.1) was made under the Act respecting the application of the Taxation Act, the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was made under the Act respecting the Ministère du Revenu, the Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r.1) was made under the Act respecting the Régie de l'assurance-maladie du Québec, and the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was made under the Act respecting the Québec Pension Plan;

WHEREAS it is expedient to amend the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting fiscal administration and the Regulation

respecting contributions to the Québec Health Insurance Plan primarily in order to implement the fiscal measures and terminological changes introduced into the Taxation Act, the Act respecting the application of the Taxation Act, the Act respecting the Ministère du Revenu and the Act respecting the Régie de l'assurance-maladie du Québec by Chapter 22 of the Statutes of 1994, Chapter 39 of the Statutes of 1996 and Chapters 3, 14 and 31 of the Statutes of 1997 and announced by the Minister of Finance in his Budget Speeches of 12 May 1994, 9 May 1995, 9 May 1996 and 25 March 1997; in his Minister's Statements of 19 December 1990, 24 November 1992, 23 December 1992, 21 December 1994 and 19 December 1996; and in press releases issued by the Ministère des Finances on 5 July 1991, 7 July 1992, 31 March 1994, 5 July 1995, 8 September 1995, 20 December 1995, 14 June 1996 and 22 November 1996;

WHEREAS under section 1015 of the Taxation Act (R.S.Q., c. I-3), amended by section 110 of Chapter 1 of the Statutes of 1995 and by section 228 of Chapter 49 of the Statutes of 1995, replaced by section 114 of Chapter 63 of the Statutes of 1995 and further amended by section 290 of Chapter 14 of the Statutes of 1997 and by section 96 of Chapter 31 of the Statutes of 1997, a person who at any time during a taxation year pays, allocates, grants or awards any of the amounts mentioned in that section 1015 is required to deduct or withhold therefrom the prescribed amount and remit an equivalent sum to the Minister on the dates, for the periods and according to the terms and conditions prescribed;

WHEREAS under section 1015R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1), the amount that a person is required to deduct under the Act is determined in accordance with Schedule A to that Regulation;

WHEREAS changes announced by the Minister of Finance in his Budget Speech of 25 March 1997 necessitate an adjustment of source deductions for the period commencing on 1 January 1998;

WHEREAS in order to take into account those changes, it is also expedient to amend specifically the Regulation respecting the Taxation Act by substituting new source deduction tables applicable to the 1998 taxation year for the tables currently in force in Schedule A to the Regulation;

WHEREAS under section 50 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), every employee is required to pay, by deduction at source, a contribution to the Québec Pension Plan for a year that is equal to the product of one-half of the rate of contribution for the

year multiplied by an amount representing, in general, the amount by which the employee's pensionable salary and wages for the year paid to him by his employer exceeds the amount of his personal exemption, without that contribution exceeding, however, the product of one-half of the rate of contribution for the year multiplied by an amount computed on the basis of the employee's maximum contributor earnings for the year;

WHEREAS the obligation imposed on an employer to deduct at source the amount of a contribution owed by an employee is prescribed in section 59 of that Act and in sections 6 and 8 of the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2);

WHEREAS section 6 of that Regulation allows the employer to compute that amount either by using the source deduction tables or by determining the amount that the employee is required to pay under rules similar to those prescribed in section 50 of the Act and whereas section 8 of the Regulation fixes a contribution ceiling for the year in accordance with the equivalent limit determined under that section 50;

WHEREAS section 44.1 of that Act, amended by section 1 of Chapter 47 of the Statutes of 1996 and by section 11 of Chapter 73 of the Statutes of 1997, fixes the rate of contribution at 6.4 % for the year 1998, 7.0 % for the year 1999, 7.8 % for the year 2000, 8.6 % for the year 2001, 9.4 % for the year 2002 and 9.9 % for the year 2003 and following years;

WHEREAS it is expedient, on the one hand, to amend sections 6 and 8 of that Regulation so that they take into account one-half of those new rates and, on the other hand, to substitute new source deduction tables applicable from 1 January 1998 to 31 December 1998 for Tables A and B, "Source Deductions respecting the Québec Pension Plan";

WHEREAS under section 37 of the Act respecting the Régie de l'assurance-maladie du Québec, Division I of Chapter IV of that Act constitutes a fiscal law within the meaning of the Act respecting the Ministère du Revenu;

WHEREAS under section 73 of the Act respecting the Québec Pension Plan, Title III of that Act is deemed to be a fiscal law within the meaning of the Act respecting the Ministère du Revenu;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without prior publication as prescribed in section 8 of that Act, if the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or repealed by the Regulation warrants the lack of prior publication and such coming into force;

WHEREAS section 27 of the Regulations Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under the second paragraph of section 1086 of the Taxation Act, the Regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under section 104 of the Act respecting the application of the Taxation Act, amended by section 263 of Chapter 63 of the Statutes of 1995, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, amended by section 18 of Chapter 36 of the Statutes of 1995 and by section 278 of Chapter 63 of the Statutes of 1995, the regulations made under that Act may, if they so provide, apply to a period prior to their publication;

WHEREAS under section 36 of the Act respecting the Régie de l'assurance-maladie du Québec, the regulations made under Division I of Chapter IV of that Act may, if they so provide, take effect from a date prior or subsequent to the date of their publication; in the latter case, however, the date may not be prior to the effective date of the legislative provisions under which the regulations were made;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and the Minister for Revenue:

THAT the Regulation attached hereto, entitled "Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan and the Regulation

respecting contributions to the Québec Pension Plan”, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the Taxation Act, the Regulation respecting the application of the Taxation Act (1980), the Regulation respecting fiscal administration, the Regulation respecting contributions to the Québec Health Insurance Plan and the Regulation respecting contributions to the Québec Pension Plan

Taxation Act
(R.S.Q., c. I-3, s. 1086, 1st par., subpar. *e.2* and *f*; 1995, c. 63, s. 227)

An Act respecting the application of the Taxation Act
(R.S.Q., c. I-4, ss. 9, 10, 12, 42, 49, 50, 83 and 104; 1995, c. 63, s. 263; and 1997, c. 3, s. 75)

An Act respecting the Ministère du Revenu
(R.S.Q., c. M-31, s. 96, 1st par. before subpar. *a*, and subpar. *d*; 1997, c. 3, s. 103; and 1997, c. 14, s. 312)

An Act respecting the Régie de l'assurance-maladie du Québec
(R.S.Q., c. R-5, s. 35, par. *b*)

An Act respecting the Québec Pension Plan
(R.S.Q., c. R-9, s. 59 and s. 81, pars. *a*, *g* and *j*; 1994, c. 23, s. 23; 1996, c. 2, s. 858; and 1997, c. 3, s. 107)

Regulation respecting the Taxation Act¹

1. 1. Sections 7.6R1 and 7.6R2 of the Regulation respecting the Taxation Act are revoked.

2. Subsection 1 has effect from 1 January 1985.

2. 1. The French text of section 21.6R4 is amended

(1) by substituting the following for the part preceding paragraph *a*:

“**21.6R4.** Pour l'application du paragraphe *e* de l'article 21.6 de la Loi, une action d'une catégorie du capital-actions d'une société inscrite à la cote d'une bourse mentionnée au paragraphe *a* de l'article 21.11.20R1 est une action prescrite à un moment donné à l'égard d'une autre société qui, en raison du fait qu'elle est inscrite ou titulaire d'un permis en vertu de la législation d'une province, est autorisée à négocier des titres et qui détient l'action à titre d'élément de l'inventaire de l'entreprise qu'elle exploite habituellement, sauf si:”;

(2) by substituting the word “société” for the word “corporation” in the following provisions of paragraph *b*:

— the part preceding clause 1 of subparagraph *ii*;

— clauses 2 and 3 of subparagraph *ii*; and

— the part of subparagraph *iii* preceding clause 1; and

(3) by substituting the word “sociétés” for the word “corporations” in the following provisions of paragraph *b*:

— subparagraph *i*; and

— clause 2 of subparagraph *ii*.

2. Paragraph 1 of subsection 1, where it substitutes the word “société” for the word “corporation” in the part of section 21.6R4 preceding paragraph *a*, and paragraphs 2 and 3 of that subsection, have effect from 20 March 1997.

3. 1. The following is substituted for section 22R1:

“**22R1.** For the purposes of this Title and of the second paragraph of section 22 of the Act, the income earned in Québec by an individual for a taxation year is his income as determined under section 28 of the Act, without taking into account sections 36.1, 309.1, 334.1 and 1029.8.50 of the Act, less that part of his income derived from carrying on a business that is attributable to an establishment situated outside Québec in Canada; his income earned in Quebec and elsewhere is his income as determined under section 28 of the Act, without taking into account those sections 36.1, 309.1, 334.1 and 1029.8.50.”.

2. Subsection 1 applies from the 1992 taxation year. Notwithstanding the foregoing, where section 22R1, made by subsection 1, applies to a taxation year prior to the 1994 taxation year, it shall be read with “sections 309.1 and 1029.8.50” being substituted for “sections 36.1, 309.1, 334.1 and 1029.8.50” everywhere it occurs.

¹ The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation made by Order in Council 1634-96 dated 18 December 1996 (1996, *G.O.* 2, 5534). For previous amendments, see *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

4. The following is substituted for section 22R1.2:

“**22R1.2.** For the purposes of section 22R1, where the individual is a person described in the second paragraph, his income earned in Québec and his income earned in Québec and elsewhere, computed for a taxation year under that section 22R1, shall be reduced by the amount that he deducted in computing his taxable income for the year under section 737.16.1, 737.21, 737.25 or 737.28 of the Act, as the case may be.

The person contemplated in the first paragraph is a foreign researcher within the meaning assigned to that expression by paragraph *a* of section 737.19 of the Act or an individual contemplated in section 737.16.1, 737.25 or 737.28 of the Act.”

2. Subsection 1 applies from the 1996 taxation year.

5. 1. The following is inserted after section 22R1.2:

“**22R1.3.** For the purposes of section 22R1, an individual’s income earned in Québec and his income earned in Québec and elsewhere, computed for a taxation year under that section 22R1, shall be reduced by the amount that he deducted in computing his taxable income for the year under section 726.20.2 of the Act.”

2. Subsection 1 has effect from 31 December 1996.

6. Section 22R15 is amended in the second paragraph

(1) by substituting the following for the part preceding subparagraph *a*:

“For the purposes of the first paragraph, the income for a taxation year of an individual contemplated therein is the amount by which his income for the year, as determined under section 28 of the Act but without taking into account sections 36.1, 309.1, 334.1 and 1029.8.50 of the Act, exceeds the aggregate of the following amounts:”; and

(2) by substituting the following for subparagraph *b*:

“(b) where the individual is a foreign researcher, within the meaning assigned to that expression by paragraph *a* of section 737.19 of the Act, or an individual contemplated in section 737.16.1, 737.25 or 737.28 of the Act, the amount that he deducted in computing his taxable income for the year under sections 737.16.1, 737.21, 737.25 or 737.28 of the Act; and”.

2. Paragraph 1 of subsection 1 has effect from 31 December 1996.

3. Paragraph 2 of subsection 1 applies from the 1996 taxation year.

7. 1. The following is inserted before Title III.2:

“**TITLE III.1.1**
BENEFIT RELATED TO THE OPERATION
OF AN AUTOMOBILE

41.1.1R1. The prescribed amount referred to in clause ii of subparagraph *a* of the second paragraph of section 41.1.1 of the Act corresponds to one of the following amounts:

(a) 12 cents, except in cases where paragraph *b* applies; or

(b) 9 cents, where the individual contemplated in section 41.1.1 is principally engaged in selling or leasing automobiles and his employer or a person to whom the employer is related makes an automobile available, during the year, to the individual or to a person to whom the individual is related.”

2. Subsection 1 applies from the 1993 taxation year. Notwithstanding the foregoing, where section 41.1.1R1 of the Regulation, made subsection 1, applies to the 1993 taxation year, it shall be read as follows:

“**41.1.1R1.** The prescribed amount referred to in clause ii of subparagraph *a* of the second paragraph of section 41.1.1 of the Act corresponds to 12 cents.”

8. 1. The following is substituted for section 87R3:

“**87R3.** For the purposes of paragraph *u* of section 87 of the Act, a prescribed amount is any amount deducted under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), other than the part of that amount that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of subsection 9 of that section 127, and that constitutes, for the purposes of the definition of that expression, either an expenditure made after 30 April 1987 and before 10 May 1996, or a proxy amount computed by reference to an expenditure incurred as a salary or wages before 10 May 1996.”

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

9. 1. Section 87R4 is amended

(1) by substituting the following for the part preceding paragraph *b*:

“87R4. For the purposes of paragraph *w* of section 87 of the Act, the following are prescribed amounts:

(*a*) an amount contemplated in any of paragraphs *n* to *s*, *u*, *v* or *x* to *x.3* of section 488R1;”;

(2) by substituting the word “société” for the word “corporation” in the French text of the following provisions:

— paragraph *b*;

— the part of paragraph *e* preceding subparagraph *i*; and

— subparagraph *iii* of paragraph *e*; and

(3) by substituting the following for paragraph *d*:

(*d*) an amount deducted under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of subsection 9 of that section 127, and that constitutes, for the purposes of the definition of that expression, either an expenditure made after 30 April 1987 and before 10 May 1996, or a proxy amount computed by reference to an expenditure incurred as a salary or wages before 10 May 1996;”.

2. Paragraph 1 of subsection 1 has effect from 22 September 1995. Notwithstanding the foregoing, where paragraph *a* of section 87R4, made by paragraph 1 of subsection 1, applies before 17 April 1996, it shall be read with “*x* to *x.2*” being substituted for “*x* to *x.3*”.

3. Paragraph 2 of subsection 1 has effect from 20 March 1997.

4. Paragraph 3 of subsection 1 applies to a taxation year ending after 2 December 1992.

10. 1. Section 92.5.1R1 is revoked.

2. Subsection 1 applies in respect of a disposition of a debt obligation made after 16 October 1991.

11. 1. The following is substituted for section 92.7R1:

“92.7R1. For the purposes of subparagraph *ix* of paragraph *a* of section 92.7 of the Act, a prescribed contract means, at any time in a calendar year:

(*a*) a registered retirement savings plan or a registered retirement income fund, other than such a plan or

fund to which a trust is a party, provided that the annuitant under such a plan or fund is alive at that time; or

(*b*) a registered home ownership savings plan, other than such a plan to which a trust is a party.”.

2. Subsection 1 applies from the 1996 taxation year.

12. 1. Section 92.7R2 is amended by striking out paragraph *b*.

2. Subsection 1 applies from the 1996 taxation year.

13. 1. Section 92.11R3 is amended by substituting the following for the French text of paragraph *b*:

“(b) dont l’émetteur est soit une société décrite à l’un des paragraphes *b* à *d* de l’article 250.3 de la Loi, soit une société décrite au sous-alinéa *ii* de l’alinéa *b* de la définition de l’expression «régime d’épargne-retraite» prévue au paragraphe 1 de l’article 146 de la Loi de l’impôt sur le revenu (Lois révisées du Canada (1985), chapitre 1, 5^e supplément), soit une société d’assurance sur la vie, soit un organisme de bienfaisance enregistré, soit une société qui n’est pas une société d’investissement à capital variable ni une société de placements hypothécaires mais dont l’entreprise principale consiste à consentir des prêts;”.

2. Subsection 1 has effect from 30 October 1996.

14. 1. Section 101R1 is amended

(1) by substituting the following for paragraph *a*:

“(a) a deduction granted under the Act to promote industrial development by means of fiscal advantages (R.S.Q., c. D-9) or under the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34), as those Acts read before they were repealed;” and

(2) by substituting the following for paragraph *e*:

“(e) an amount contemplated in any of paragraphs *n*, *p*, *r*, *s* or *x* to *x.3* of section 488R1;”.

2. Paragraph 1 of subsection 1 applies to a taxation year commencing after 22 November 1996.

3. Paragraph 2 of subsection 1 has effect from 22 September 1995. Notwithstanding the foregoing, where paragraph *e* of section 101R1, made by paragraph 2 of subsection 1, applies before 17 April 1996, it shall be read with “*x* to *x.2*” being substituted for “*x* to *x.3*”.

15. 1. The following is substituted for section 101.3R1:

“**101.3R1.** For the purposes of section 101.3 of the Act, a prescribed amount is:

(a) an amount determined under subsection 7 or 8 of section 127 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), other than the part of that amount that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of subsection 9 of that section 127, and that constitutes, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996;

(b) a tax deduction provided for in subsection 5 or 6 of section 127 of the Income Tax Act.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

16. 1. Section 104R3 is amended by substituting the words “under the conditions provided for in subparagraph ii of that paragraph” for the words “under conditions mentioned in subparagraph ii of paragraph a of said subsection 15” in paragraph b.

2. Subsection 1 applies to a taxation year ending after 30 November 1991.

17. 1. Section 119.2R4 is revoked.

2. Subsection 1 applies in respect of an expenditure related to a security issued after 25 February 1992.

18. 1. Section 130R2 is amended

(1) by substituting the word “transporteur” for the word “voiturier” in the French text of paragraph a of subsection 1;

(2) by substituting the words “métal primaire” for the words “métal brut” in the French text of the following provisions:

- paragraph g of subsection 1;
- subparagraph i of paragraph a of subsection 3;
- subparagraph i of paragraph a of subsection 5; and
- subparagraph i of paragraph f of subsection 7;

(3) by substituting the words “propriété à titre bénéficiaire” for the words “propriété (*beneficially*

owned)” in the French text of subparagraph v of paragraph h of subsection 1;

(4) by substituting the word “société” for the word “corporation” in the French text of the following provisions:

- subparagraph v of paragraph h of subsection 1; and
- subsection 8.2;

(5) by substituting the words “Act respecting the Société de développement des entreprises culturelles (R.S.Q., c. S-10.002)” for the words “Act respecting the Société de développement des entreprises culturelles (1994, c. 21)” in the following provisions:

- the part of paragraph o of subsection 1 preceding subparagraph i; and
- paragraph q of subsection 1;

(6) by substituting the words “a bond, debenture, bill, note, obligation secured by mortgage” for the words “a debenture, a hypothec, a mortgage, a bond, a promissory note” in subparagraph iii of paragraph b.02 of subsection 8;

(7) by substituting the words “société de personnes” for the word “société” everywhere it occurs in the French text of the following provisions:

- subparagraph v of paragraph b.02 of subsection 8;
- subparagraph ii of paragraph b.2.1 of subsection 8; and
- subsection 8.2;

(8) by substituting the words “a bond, debenture, bill, note, obligation secured by mortgage” for the words “a debenture, hypothec, mortgage, bond, bill” in clause 3 of subparagraph iv of paragraph b.2.1 of subsection 8; and

(9) by substituting the words “bill, note, obligation secured by mortgage” for the words “hypothec, mortgage, bill” in subparagraph iii of paragraph b.3 of subsection 8.

2. Paragraphs 1, 4 and 7 of subsection 1 have effect from 20 March 1997.

3. Paragraphs 2, 3, 6, 8 and 9 of subsection 1 have effect from 30 October 1996.

4. Paragraph 5 of subsection 1 has effect from 1 March 1996.

19. 1. Division II of Chapter III of Title VI is revoked.

2. Subsection 1 applies in respect of a property acquired after 30 May 1995.

20. 1. Section 130R30.3.2 is amended in the French text

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

— the part of the first paragraph preceding subparagraph *a*;

— clause *ii* of subparagraph *b* of the first paragraph;

— the part of the second paragraph preceding clause *i* of subparagraph *a*; and

— subparagraph *b* of the second paragraph;

(2) by substituting the words “société de personnes” for the word “société” everywhere it occurs in the following provisions:

— the part of the first paragraph preceding subparagraph *a*;

— clause *ii* of subparagraph *b* of the first paragraph;

— the part of the second paragraph preceding subparagraph *a*; and

— subparagraph *b* of the second paragraph; and

(3) by striking out the words “à bail” in the part of subparagraph *b* of the first paragraph preceding clause *i*.

2. Paragraphs 1 and 2 of subsection 1 have effect from 20 March 1997.

21. 1. Section 130R55.12 is amended

(1) by inserting the following after subparagraph *b* of the first paragraph:

“(b.1) if the property is acquired before 1 January 1988 and is included in a class in respect of which section 130R30 applies, the property is deemed to be a designated property of the class;”;

(2) by substituting the following for the part of subparagraph *c* of the first paragraph preceding clause *i*:

“(c) if the property is acquired after 31 December 1987 and is included in a class in respect of which paragraph *b* of section 130R30 applies, the following rules apply:”;

(3) by adding the following clause after clause *ii* of subparagraph *c* of the first paragraph:

“iii. the property is deemed to have become available for use by the taxpayer at the earlier of:

(1) the time when it became available for use by the taxpayer; or

(2) the time, determined without taking into account subparagraph *c* of the first paragraph of section 93.7 of the Act and subparagraph *d* of the first paragraph of section 93.8 of the Act, when, as the case may be, it became available for use by the last transferor or it became available for use by the first transferor in a series of transfers of the same property to which section 130R55.11 and this section apply;”;

(4) by substituting the following for the second paragraph:

“For the purposes of clause *ii* of subparagraph *c* of the first paragraph, where the taxpayer is a corporation incorporated after the end of the first or the last transferor’s taxation year, as the case may be, during which the transferor last acquired the property, the following rules apply:

(a) the taxpayer is deemed to have been in existence throughout the period commencing immediately before the end of that year and ending immediately after the time when it was so incorporated;

(b) the taxpayer’s fiscal periods, throughout the period described in subparagraph *a*, are deemed to have ended on the day of the year on which its first fiscal period ended.”.

2. Paragraphs 1 and 2 of subsection 1 have effect from 31 December 1996.

3. Paragraph 3 of subsection 1 applies in respect of a property acquired after 31 December 1989.

4. Paragraph 4 of subsection 1, where it replaces the part of the second paragraph of section 130R55.12 preceding subparagraph *a*, has effect from 20 March 1997 and, where it makes subparagraphs *a* and *b* of the second

paragraph of that section 130R55.12, it applies in respect of a property acquired after 31 December 1987.

22. Section 130R120 is amended by substituting the words “le lieu d'affaires” for the words “la place d'affaires” in the French text.

23. 1. The following is inserted after section 159R6:

“**159R6.1.** Where, at any time, one or more persons or partnerships not contemplated in any of paragraphs *a* to *e* of section 159R4 have, directly or indirectly, influence such that, if it were exercised, it would result in *de facto* control by a person or partnership holding the right to produce or publish a newspaper or periodical, that newspaper or periodical is deemed not to be a Canadian newspaper or periodical at that time.”.

2. Subsection 1 has effect from 16 December 1995. Notwithstanding the foregoing, that subsection does not apply in respect of a newspaper or periodical where the influence resulting in *de facto* control by a person or partnership holding the right to produce or publish the newspaper or periodical ensues from a transaction or series of transactions that ended before 1 April 1993.

24. 1. The following is substituted for section 159R7:

“**159R7.** A taxpayer may, under section 159 of the Act, deduct an amount he disburses or expends for the publication, in an edition of a newspaper or periodical dated after 31 December 1995, of an advertisement directed primarily to a market in Canada in a case where:

(*a*) the edition is a Canadian edition of a Canadian newspaper or periodical; or

(*b*) the edition is not a Canadian edition, provided the advertisement is in a special issue or edition of a newspaper where that issue or edition is devoted to features or news primarily concerning Canada and where the publishers of that newspaper do not publish such an issue or edition more frequently than twice a year.”.

2. Subsection 1 has effect from 12 June 1997.

25. 1. The following is inserted after section 170R1:

“**175.1.7R1.** For the purposes of section 175.1.7 of the Act, the rate of interest prescribed at a particular time is the rate determined, for the period including the particular time, in accordance with subparagraph *i* of paragraph *a* of section 4301 of the Regulations made under the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.)”.

2. Subsection 1 applies from the 1992 taxation year. Notwithstanding the foregoing, where section 175.1.7R1, made by subsection 1, applies in respect of interest computed for a period before 1 July 1995, it shall be read with “paragraph *a*” being substituted for “subparagraph *i* of paragraph *a*”.

26. 1. Section 192R1 is amended by substituting the following for the part preceding paragraph *a* in the French text:

“**192R1.** Pour l'application du premier alinéa de l'article 192 de la Loi, l'article 985 de cette Loi s'applique à tout organisme de la Couronne du Québec ou du Canada, à l'exception des organismes suivants:”.

2. Subsection 1 has effect from 20 March 1997.

27. 1. The following is substituted for the French text of section 192R2:

“**192R2.** Pour l'application du troisième alinéa de l'article 192 de la Loi, un organisme prescrit est un organisme mentionné dans les paragraphes *a* à *w* de l'article 192R1.”.

2. Subsection 1 has effect from 20 March 1997.

28. 1. The following is substituted for section 222R1:

“**222R1.** For the purposes of section 222 of the Act and subject to section 222R2, the expression “scientific research and experimental development” means systematic investigation carried out in a field of science or technology by means of:

(*a*) basic or applied research undertaken for the advancement of scientific knowledge;

(*b*) experimental development undertaken for the sake of technological progress with a view to creating new, or improving existing, materials, products, devices or processes, including incremental improvements thereto; or

(*c*) work related to engineering, design, operations research, mathematical analysis, computer programming, data collection, testing and psychological research, where such work is in direct support of research contemplated in paragraph *a* or experimental development contemplated in paragraph *b* and is commensurate with the needs of such research or experimental development.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

29. 1. Section 222R2 is amended

(1) by substituting the following for the part preceding subparagraph *a* of the second paragraph

“**222R2.** The scientific research and experimental development mentioned in section 222R1 do not include work related to:”;

(2) by substituting the following for subparagraph *b* of the second paragraph:

“(b) quality control or routine testing of materials, products, devices or processes;”;

(3) by substituting the following for subparagraph *d* of the second paragraph:

“(d) prospecting, exploration or drilling for, or production of, minerals, petroleum or natural gas;” and

(4) by substituting the following for subparagraph *g* of the second paragraph in the French text:

“(g) à la collecte courante de données.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

30. 1. The following is substituted for section 225R1:

“**225R1.** The amount prescribed in paragraph *a* of section 225 of the Act in respect of a taxpayer for a taxation year is the aggregate of the following amounts:

(a) the amount computed for the year in respect of the taxpayer under paragraph *e* of subsection 1 of section 37 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), other than the part of that amount that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of subsection 9 of section 127 of that Act, and that constitutes, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996, or a proxy amount computed by reference to an expenditure incurred as a salary or wages before 10 May 1996;

(b) the amount computed for the year in respect of the taxpayer under paragraph *g* of subsection 1 of section 37 of the Income Tax Act;

(c) where the taxpayer is a trust or partnership, any particular amount that, under subsection 12.1 of section 127 of the Income Tax Act, is required to reduce, at the end of its fiscal period ending in the year or in a

previous taxation year, the total expenditures that it may deduct under section 37 of that Act, other than the part of that particular amount that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of subsection 9 of that section 127, and that constitutes, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

31. 1. Section 230R1 is amended by substituting the following for paragraphs *b* and *c*:

“(b) where an employee directly undertakes, supervises or supports such prosecution of scientific research and experimental development, the part of the expenditure incurred for the employee’s salary or wages that can reasonably be considered to be related to that prosecution of scientific research and experimental development;

(c) other expenditures or any part thereof that is directly related to such prosecution of scientific research and experimental development and that would not have been incurred if that prosecution of scientific research and experimental development had not occurred.”.

2. Subsection 1 applies from the 1990 taxation year.

32. 1. Section 230R2 is amended by substituting the following for paragraph *b*:

“(b) other expenditures or any part thereof that is directly related to such provision of premises, facilities or equipment and that would not have been incurred if those premises, facilities or equipment had not existed.”.

2. Subsection 1 applies from the 1990 taxation year.

33. 1. Section 230R3 is revoked.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

34. 1. The following is substituted for section 230.1R1:

“**230.1R1.** For the purposes of paragraph *e* of section 230.1 of the Act, the expression “scientific research and experimental development” has the meaning assigned to it by sections 222R1 and 222R2.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

35. 1. Section 257R0.1 is amended by inserting the words “of subparagraph ii” after the word “purposes”.

2. Subsection 1 applies from the 1991 taxation year.

36. 1. The following is substituted for section 257R1:

“**257R1.** Assistance contemplated in subparagraph i of paragraph *d* of section 257 of the Act does not include assistance that would be described in section 101R1 if that section applied to any capital expenditure and also covered a deduction allowed under sections 773, 774 and 965.33 of the Act, section 208 or 209 of the Act respecting the sociétés d’entraide économique (R.S.Q., c. S-25.1), or section 125, 127 or 130 of the Act respecting certain caisses d’entraide économique (R.S.Q., c. C-3.1), and any assistance granted to a taxpayer and that is prescribed assistance under section 241.0.1R2, or would be prescribed assistance under that section if that section applied in respect of, or for the acquisition of, a share of the capital stock of a corporation registered under the Act respecting Québec business investment companies (R.S.Q., c. S-29.1).”

2. Subsection 1 applies from the 1991 taxation year.

37. 1. The following is substituted for sections 257R2 and 257R3:

“**257R2.** For the purposes of subparagraph vi of paragraph *l* of section 257 of the Act, a prescribed amount is any particular amount, deducted by a taxpayer under subsection 5 of section 127 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) in computing his tax payable under that Act for a taxation year subsequent to the 1981 taxation year, that can reasonably be attributed to an amount added under subsection 8 of that section 127 in computing his investment tax credit within the meaning of subsection 9 of that section 127, other than the part of that particular amount that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of that subsection 9, and that constitutes, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996.

257R3. For the purposes of subparagraph ii of paragraph *n* of section 257 of the Act, a prescribed amount is any particular amount, deducted by a taxpayer under subsection 5 of section 127 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) in computing his tax payable under that Act for a taxation year subsequent to the 1981 taxation year, that can reasonably be attributed to an amount added under subsection 7 of that section 127 in computing his investment

tax credit within the meaning of subsection 9 of that section 127, other than the part of that particular amount that can reasonably be considered to be related to an amount that is a qualified expenditure, within the meaning of that subsection 9, and that constitutes, for the purposes of the definition of that expression, an expenditure made after 30 April 1987 and before 10 May 1996.”

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

38. 1. Section 272R1 is revoked.

2. Subsection 1 applies in respect of a disposition occurring after 31 December 1990.

39. 1. Section 274R1 is revoked.

2. Subsection 1 applies in respect of a disposition occurring after 31 December 1990.

40. The following is inserted after section 311R1:

“**311R2.** For the purposes of paragraph *e* of section 311 of the Act, the following are prescribed benefits:

(a) a benefit provided for by the Labour Adjustment Benefits Act (Revised Statutes of Canada (1985), c. L-1);

(b) a benefit provided for by a program offering income assistance payments, established pursuant to an agreement entered into under section 5 of the Department of Labour Act (Revised Statutes of Canada (1985), c. L-3);

(c) a benefit provided for by a program offering income assistance payments, administered pursuant to an agreement entered into under section 5 of the Department of Fisheries and Oceans Act (Revised Statutes of Canada (1985), c. F-15).”

2. Subsection 1 applies in respect of a benefit received after 31 October 1991.

41. 1. Section 359.1R4 is amended in the French text

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

— the part preceding paragraph *a*;

— the part of paragraph *b* preceding subparagraph *i*;

and

— the part of subparagraph ii of paragraph *c* preceding clause 1;

(2) by substituting the words “société de personnes” for the word “société” everywhere it occurs in the following provisions:

— the part of paragraph *b* preceding subparagraph *i*; and

— the part of paragraph *c* preceding subparagraph *i*; and

(3) by substituting the following for clauses 1 and 2 of subparagraph ii of paragraph *c*:

“1° soit d’une société d’investissement à capital variable;

2° soit d’une société qui devient une société d’investissement à capital variable dans les 90 jours qui suivent l’acquisition de l’action acquise.”.

2. Paragraphs 1 and 2 of subsection 1 have effect from 20 March 1997.

3. Paragraph 3 of subsection 1 has effect from 30 October 1996.

42. 1. Section 360R2 is amended

(1) by striking out paragraphs *a.0.2*, *a.0.3* and *a.1*;

(2) by substituting the words “métal primaire” for the words “métal brut” in the French text of paragraphs *h* and *m*;

(3) by substituting the word “société” for the word “corporation” everywhere it occurs in the French text of the following provisions:

— the part of paragraph *i.0.2* preceding subparagraph *iii*; and

— subparagraph *i* of paragraph *i.0.3*; and

(4) by inserting the following after paragraph *m*:

“(m.1) “shareholder corporation” has the meaning assigned to it by subsection 1 of section 383 of the Act;

(m.2) “development corporation” has the meaning assigned to it by section 363 of the Act;

(m.3) “joint exploration corporation” has the meaning assigned to it by section 382 of the Act;”.

2. Paragraphs 1, 3 and 4 of subsection 1 have effect from 20 March 1997.

3. Paragraph 2 of subsection 1 has effect from 30 October 1996.

43. 1. Section 360R5.1 is amended in the French text

(1) by substituting the word “société” for the word “corporation” everywhere it occurs in subparagraphs *a* and *a.1* of the first paragraph;

(2) by substituting the word “débours” for the word “déboursé” everywhere it occurs in clause *i* of subparagraph *b* of the first paragraph; and

(3) by substituting the following for the second paragraph:

“Pour l’application du premier alinéa, une société de personnes est réputée une personne et son année d’imposition est réputée son exercice financier.”.

2. Paragraphs 1 and 3 of subsection 1 have effect from 20 March 1997.

44. 1. Section 454R1 is revoked.

2. Subsection 1 applies in respect of a transfer of property made after 31 December 1992.

45. 1. Section 488R1 is amended

(1) by substituting the words “corporation that is a water company” for the words “water works corporation” in paragraph *a*;

(2) by substituting the words “Act respecting mineral exploration partnerships (R.S.Q., c. S-26), as it read before it was repealed” for the words “Act respecting mineral exploration partnerships (R.S.Q., c. S-26)” in paragraph *c*;

(3) by substituting the following for paragraph *d*:

“(d) the income of every corporation that is a telephone company and whose paid-up capital, determined under Title I of Book III of Part IV of the Act, does not exceed \$15 000;”;

(4) by substituting the words “Financial Administration Act (Revised Statutes of Canada (1985), c. F-11)” for the words “Financial Administration Act” in paragraph *m.1*; and

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

“(x.2) the amount of financial assistance granted under the Programme RÉNOVE implemented by the Société d’habitation du Québec in accordance with Order in Council 1347-95 dated 11 October 1995;

(x.3) the amount of financial assistance granted under the Programme de revitalisation des vieux quartiers implemented by the Société d’habitation du Québec in accordance with Order in Council 442-96 dated 17 April 1996;”.

2. Paragraphs 1 and 3 of subsection 1 have effect from 20 March 1997.

3. Paragraph 2 of subsection 1 has effect from 1 July 1989.

4. Paragraph 5 of subsection 1, where it makes paragraph x.2 of section 488R1 of the Regulation, has effect from 22 September 1995.

5. Paragraph 5 of subsection 1, where it makes paragraph x.3 of section 488R1 of the Regulation, has effect from 17 April 1996.

46. 1. The following is substituted for section 570R3:

“**570R3.** The expression “public corporation” has the meaning assigned to it by subsection 1 of section 89 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) and the regulations made under that section.”.

2. Subsection 1 has effect from 20 March 1997.

47. 1. Section 577.1R3 is amended in the French text

(1) by substituting the word “sociétés” for the word “corporations” in the part preceding paragraph *a*; and

(2) by substituting the words “société constituée” for the words “corporation constituée” in paragraphs *a* to *g*.

2. Subsection 1 has effect from 20 March 1997.

48. Section 712R1 is amended

(1) by substituting “*e* to *i*” for “*d.1* to *i*” in paragraph *a*; and

(2) by substituting the following for paragraph *d*:

“(d) “organization”: a registered charitable organization, a registered national arts service organization, a recognized arts organization or a Canadian amateur ath-

letic association contemplated in section 710R1, as the case may be;”.

2. Subsection 1 has effect from 10 May 1996.

49. 1. Section 726.14R2 is amended in the French text

(1) by substituting the word “société” for the word “corporation” everywhere it occurs in the following provisions:

— the part preceding subparagraph *ii* of paragraph *a*; and

— clause 4 of subparagraph *ii* of paragraph *a*; and

(2) by substituting the words “société d’investissement à capital variable” for the words “corporation de fonds mutuels” in paragraph *b*.

2. Paragraph 1 of subsection 1 has effect from 20 March 1997.

3. Paragraph 2 of subsection 1 has effect from 30 October 1996.

50. 1. The following is substituted for the French text of section 726.14R3:

“**726.14R3.** Pour l’application de l’article 726.14 de la Loi, une action prescrite ne comprend pas une action du capital-actions émise par une société d’investissement à capital variable, autre qu’une société de placement, dont la valeur peut raisonnablement être considérée comme découlant, directement ou indirectement, principalement d’investissements faits par la société d’investissement à capital variable dans une ou plusieurs sociétés qui lui sont rattachées au sens de l’article 1R2.”.

2. Subsection 1 has effect from 30 October 1996.

51. 1. Section 752.0.1R2 is amended by substituting the following for paragraph *a*:

“(a) either received from a person whom he was dealing with at arm’s length, in respect of fees concerning that program, an allowance, advantage, subsidy or refund, excluding:

i. an amount received as a scholarship, fellowship or bursary or as a prize for achievement in a field of endeavour ordinarily carried on by the student;

ii. an advantage received by reason of a loan granted to the student under the Canada Student Loans Act

(Revised Statutes of Canada (1985), c. S-23) or the Act respecting financial assistance for students (R.S.Q., c. A-13.3) or by reason of financial assistance granted to the student pursuant to the Canada Student Financial Assistance Act (Statutes of Canada, 1994, c. 28);”.

2. Subsection 1 has effect from 1 August 1995.

52. 1. Section 752.0.10.3R1 is amended by substituting “*d to h*” for “*c to h*” in the definition of the expression “donee”.

2. Subsection 1 has effect from 10 May 1996.

53. 1. The following is inserted after 771R3.1:

“**771R3.2.** For the purposes of this Title, an employee of a corporation is, in a taxation year, an employee of an establishment of the corporation situated in Québec where, in that year, one of the following conditions is fulfilled:

(a) he primarily reports for work at an establishment of the corporation situated in Québec;

(b) where he is not required to report for work at an establishment of the corporation, his wages are paid to him from such establishment situated in Québec; or

(c) where paragraphs *a* and *b* do not apply, it can reasonably be considered, taking into account the place where the employee primarily reports for work, the place where he primarily performs his duties, the establishment from which the employee is supervised, the nature of the duties performed by the employee and any other similar criterion, that he is an employee of an establishment of the corporation situated in Québec.”.

2. Subsection 1 applies in respect of a salary or wages paid or deemed to have been paid after 25 March 1997.

54. 1. The following is substituted for section 771R4:

“**771R4.** For the purposes of paragraph *a* of section 771R3, the gross revenue shall not include interest on bonds, debentures or mortgages, dividends, rentals or royalties from property which is not used in connection with the principal activity of the corporation.”.

2. Subsection 1 has effect from 30 October 1996 except where it substitutes the word “société” for the word “corporation” in the French text of section 771R4, in which case it has effect from 20 March 1997.

55. 1. The following is inserted after section 771R5:

“**771R5.0.1.** For the purposes of this Title, where an employee renders a service in Québec to or for a corporation or partnership that is not the employer of the employee, an amount that can reasonably be considered to be the salary or wages earned by the employee for rendering the service is deemed, for the taxation year or the fiscal period, as the case may be, during which the salary or wages are paid to the employee, to be wages paid by the corporation or partnership, as the case may be, to an employee of an establishment of the corporation or partnership situated in Québec where:

(a) at the time the service is rendered, the corporation or partnership, as the case may be, has an establishment situated in Québec;

(b) the service rendered by the employee is:

i. performed by the employee in the normal course of his duties for his employer;

ii. rendered to or for the corporation or partnership as part of the regular, ongoing activities of carrying on a business by the corporation or partnership, as the case may be; and

iii. of the same type as services rendered by employees of entities carrying on the same type of business as the business contemplated in subparagraph ii; and

(c) the amount is not otherwise included in the aggregate of the salaries and wages paid by the corporation or partnership that are determined for the purposes of this Title.

771R5.0.2. Section 771R5.0.1 does not apply in respect of a taxation year or fiscal period, as the case may be, of a corporation or partnership contemplated therein if the Minister is of the opinion that a reduction in the total taxes payable under the Act by the employer contemplated in that section and by the corporation or by each member of the partnership is not one of the anticipated goals or results of the entering into or the maintaining in force of:

(a) the agreement under which the service is rendered by the employee contemplated in that section 771R5.0.1 to or for the corporation or partnership; or

(b) any other agreement affecting the amount, determined for the purposes of this Title, of the salaries and wages paid by the corporation in the taxation year or by the partnership in the fiscal period and that the Minister considers to be related to the agreement to provide services contemplated in paragraph *a*.

771R5.0.3. Where, by reason of section 771R5.0.1, a corporation includes an amount in its salaries and wages, the Minister may, upon receipt of a joint application by the corporation and the employer contemplated in that section, filed by the employer in prescribed form, permit the employer, for the purposes of determining the salaries or wages or the gross revenue for the employer's taxation year or fiscal period, to deduct an amount that the Minister considers reasonable and that does not exceed the lesser of the following amounts:

(a) the amount included by the corporation for the year, by reason of the application of section 771R5.0.1, in computing its salaries or wages in respect of the services rendered by the employees of the employer to or for the corporation or the partnership of which the corporation is a member; or

(b) the amount included by the employer for the year in computing its salaries or wages or its gross revenue in respect of the services rendered by the employees of the employer to or for the corporation or the partnership of which the corporation is a member.”.

2. Subsection 1 applies to a taxation year or fiscal period ending after 25 March 1997.

56. 1. The following is substituted for section 771R13:

“**771R13.** Where a part of the corporation's operations are conducted in partnership with another person, the corporation's gross revenue for a taxation year and the salaries and wages paid by it in the year shall include, in respect of those operations, only the proportion, for the fiscal period of the partnership coinciding with or ending in the year, of the gross revenue of the partnership or the salaries and wages paid by the partnership, as the case may be, that the corporation's share of the profit or loss from the partnership for that fiscal period is of the total profit or loss of the partnership for that fiscal period.”.

2. Subsection 1 has effect from 20 March 1997, except where it substitutes the words “Where a” for the words “For the purposes of section 771R3, where”, in which case it applies to a taxation year ending after 25 March 1997.

57. 1. The following is substituted for the French text of section 771R34:

“**771R34.** Dans le présent chapitre, une «société étrangère» désigne une société légalement constituée hors du Canada, dont le siège n'est pas situé au Canada et qui y exerce une entreprise au Québec.”.

2. Subsection 1 has effect from 20 March 1997.

58. 1. Section 818R1 is amended

(1) by substituting the word “société” for the word “corporation” everywhere it occurs in the French text of the following provisions:

— subparagraphs *i* and *ii* of paragraph *b*; and

— subparagraphs *i* and *ii* of paragraph *c*;

(2) by substituting the words “société de personnes” for the word “société” everywhere it occurs in the French text of the following provisions:

— subparagraphs *i* and *ii* of paragraph *b*; and

— subparagraphs *i* and *ii* of paragraph *c*;

(3) by striking out paragraph *e*; and

(4) by inserting the following after paragraph *s*:

“(s.1) “designated corporation”, in respect of an insurer, at any time in a taxation year, means a corporation in respect of which the insurer or the insurer and a person or partnership that does not deal at arm's length with the insurer hold, at any time in the year, shares representing not less than 30 % of the common shares of the corporation outstanding at that time;”.

2. Subsection 1 has effect from 20 March 1997.

59. Section 818R9.5 is amended by substituting the words “an indemnity” for the words “a claim” in clause *i* of subparagraph *b* of the second paragraph.

60. 1. The following is substituted for section 818R36:

“**818R36.** For the purposes of sections 818R23 and 818R30, a property acquired by an insurer in a taxation year as consideration for or in exchange for a property of the insurer that was, for the year, insurance property in respect of a particular business for the preceding insurance year is deemed to be insurance property in respect of that particular business for that preceding taxation year where the acquisition results from an amalgamation within the meaning of section 544 of the Act, a transaction contemplated in sections 7.6, 301, 301.1, 480, 536, 540 or 541 of the Act, the winding-up of a corporation in respect of which section 556 of the Act applies or a transaction in respect of which an election is made under section 518 or 529 of the Act.”.

2. Subsection 1 has effect from 1 January 1985.

61. 1. Section 890.1R1 is amended

(1) by substituting the words “Employment Insurance Act (Statutes of Canada, 1996, c. 23)” for the words “Unemployment Insurance Act (Revised Statutes of Canada (1985), c. U-1)” in paragraph *c*; and

(2) by substituting the word “société” for the word “corporation” in the French text of clause 1 of subparagraph ii of paragraph *e*.

2. Paragraph 1 of subsection 1 has effect from 30 June 1996.

3. Paragraph 2 of subsection 1 has effect from 20 March 1997.

62. 1. The following is substituted for section 894R1:

“**894R1.** An educational institution contemplated in paragraph *d* of section 894 of the Act means a university, college or other educational institution in Canada, designated by the Lieutenant-Governor in Council of a province as being a specified educational institution within the meaning of the Canada Student Loans Act (Revised Statutes of Canada (1985), c. S-23) or by a competent authority under the Canada Student Financial Assistance Act (Statutes of Canada, 1994, c. 28), or recognized by the Minister of Education for the purposes of the Act respecting financial assistance for students (R.S.Q., c. A-13.3).”

2. Subsection 1 has effect from 1 August 1995.

63. 1. Section 895R1 is amended in paragraph *b*

(1) by substituting the following for the part of subparagraph i preceding clause 1:

“i. received from a person whom he was dealing with at arm’s length, in respect of fees concerning that program, an allowance, advantage, subsidy or refund, excluding:”; and

(2) by substituting the following for clause 2 of subparagraph i:

“(2) an advantage received by reason of a loan granted to the student under the Canada Student Loans Act (Revised Statutes of Canada (1985), c. S-23) or the Act respecting financial assistance for students (R.S.Q., c. A-13.3) or by reason of financial assistance granted to the student under the Canada Student Financial Assistance Act (Statutes of Canada, 1994, c. 28); or”.

2. Subsection 1 has effect from 1 August 1995.

64. 1. The following is substituted for the French text of section 985R1:

“**985R1.** Pour l’application du deuxième alinéa de l’article 985 de la Loi, une société prescrite est un organisme qui est mentionné dans les paragraphes *a* à *w* de l’article 192R1.”.

2. Subsection 1 has effect from 20 March 1997.

65. 1. Section 1015R1 is amended in the definition of the expression “remuneration”

(1) by substituting the following for the French text of subparagraph *e*:

“(e) une prestation au décès;”;

(2) by substituting the words “Employment Insurance Act (Statutes of Canada, 1996, c. 23)” for the words “Unemployment Insurance Act (Revised Statutes of Canada (1985), c. U-1)” in subparagraph *f*;

(3) by striking out subparagraph *g*;

(4) by substituting the word “légitimes” for the word “raisonnables” in the French text of subparagraph *k*; and

(5) by substituting the following for subparagraph *m*:

“(m) a benefit contemplated in section 311R2;”.

2. Paragraph 2 of subsection 1 has effect from 30 June 1996.

3. Paragraph 3 of subsection 1 applies from 1 January 1998.

4. Paragraph 4 of subsection 1 has effect from 20 March 1997.

5. Paragraph 5 of subsection 1 applies in respect of a benefit paid after 31 October 1991.

66. 1. The following is inserted before section 1015R1.1:

“**1015R1.0.1.1.** For the purposes of subparagraph *m* of the second paragraph of section 1015 of the Act, a prescribed benefit is a benefit contemplated in section 311R2.”.

2. Subsection 1 applies in respect of a benefit paid after 31 October 1991. Notwithstanding the foregoing, where section 1015R1.0.1.1 of the Regulation, made by subsection 1, applies before 15 December 1995, it shall

be read with “paragraph *n*” being substituted for “sub-paragraph *m* of the second paragraph”.

67. 1. Section 1015R1.1 is amended in the second paragraph

(1) by substituting “section 39.1, paragraph *b* of section 39.2 or section 62.0.1” for “section 39.1, 62.0.1 or 492.1” in subparagraph *a*; and

(2) by substituting “section 39.1, paragraph *b* of section 39.2 or section 62.0.1” for “section 39.1, 62.0.1 or 492.1” in subparagraph *b*.

2. Paragraph 1 of subsection 1 has effect from 1 January 1997.

3. Paragraph 2 of subsection 1 has effect from 1 January 1996.

68. 1. Section 1015R2.1 is amended by substituting the following for paragraph *f*:

“(f) where the amount that the employer must deduct under section 1015 of the Act in respect of the employee’s remuneration is not established according to the mathematical formula contemplated in the third paragraph of that section:

i. the amount of dues contemplated in any of paragraphs *b* to *f* of section 752.0.18.3 of the Act that the employee can or, but for section 752.0.18.7 of the Act, could include in the aggregate contemplated in that section 752.0.18.3;

ii. the amount deducted from the employee’s remuneration by the employer according to the employee’s authorization for the purchase by that employee as first purchaser of class “A” shares issued by the corporation governed by the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q. c. F-3.2.1) or class “A” or “B” shares issued by the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (1995 c. 48), without the total of the amounts determined under this subparagraph exceeding, for a year:

(1) in respect of shares acquired pursuant to an obligation in a collective agreement entered into not later than 9 May 1996, \$5 000;

(2) in respect of shares other than those contemplated in clause 1, the amount by which \$3 500 exceeds the total of the amounts determined for the year in respect of the shares contemplated in that clause;”.

2. Subsection 1 has effect from 1 January 1997.

69. 1. The following is substituted for section 1015R3:

“**1015R3.** The amount that an employer is required to deduct under the Act from a remuneration that he pays to an employee shall be equal to the amount determined in accordance with Schedule A taking into account the amount of the remuneration paid to the employee, the length of the pay period, the amount of the employee’s personal income-tax credits and, where applicable, the adjustment applicable in respect of the deduction provided for in section 752.0.18.1 of the Act.”.

2. Subsection 1 has effect from 1 January 1997.

70. 1. Section 1029.8.1R0.1 is amended by substituting the words “Agriculture and Agri-Food Canada” for the words “Agriculture Canada” in subparagraph *i* of paragraph *a*.

2. Subsection 1 has effect from 12 January 1995.

71. 1. Section 1029.8.1R0.2 is amended

(1) by substituting the following for paragraph *a*:

“(a) the Centre spécialisé de technologie physique du Québec Inc.;”;

(2) by striking out the word “maritimes” in paragraph *b*;

(3) by striking out the word “spécialisé” in paragraph *c*;

(4) by substituting the following for paragraphs *d* and *e*:

“(d) the Collège Lionel-Groulx in respect of its Centre de technologie des systèmes ordinés;

(e) the Centre de matériaux composites de St-Jérôme;”;

(5) by striking out paragraph *f*;

(6) by substituting the following for paragraphs *g* and *h*:

“(g) the Centre de robotique industrielle Inc.;

(h) the Centre de technologie minérale et de plasturgie Inc.;”;

(7) by substituting the following for subparagraphs i and ii of paragraph *i*:

- “i. its Centre spécialisé en pâtes et papiers; or
- ii. its Centre de métallurgie du Québec;”;

(8) by substituting the following for paragraphs *l* and *m*:

“(*l*) the Centre Microtech of the Collège de Sherbrooke;

(*m*) the Centre de recherche industrielle du meuble et bois ouvré du Québec Inc.;”;

(9) by substituting the following for paragraphs *o* to *q*:

“(*o*) the Centre d’innovation technologique agro-alimentaire (Cintech AA);

(*p*) the Centre national en électrochimie et en technologies environnementales Inc.;

(*q*) the Centre technologique en aérospatiale C.T.A.;”;

(10) by adding the following paragraphs:

“(*r*) the Institut des communications graphiques du Québec;

(*s*) the Centre de recherche et de développement en agriculture du Saguenay-Lac St-Jean.”.

2. Paragraph 5 of subsection 1, where it strikes out paragraph *f* of section 1029.8.1R0.2, has effect from 1 July 1996.

3. Paragraph 10 of subsection 1, where it makes paragraph *r* of section 1029.8.1R0.2, applies in respect of scientific research and experimental development conducted after 31 January 1997 under an eligible research contract entered into after that date.

4. Paragraph 10 of subsection 1, where it makes paragraph *s* of section 1029.8.1R0.2, applies in respect of scientific research and experimental development conducted after 25 March 1997 under an eligible research contract entered into after that date.

72. 1. The following is substituted for section 1029.8.1R0.3:

“**1029.8.1R0.3.** For the purposes of paragraph *a.1* of section 1029.8.1 of the Act, the following are prescribed bodies:

(*a*) the Centre national du transport en commun Inc.;

(*b*) the Centre interuniversitaire de recherche en analyse des organisations (CIRANO);

(*c*) the Centre de haute technologie Jonquière Inc.;

(*d*) the Centre de recherche minérale (CRM).”.

2. Subsection 1 has effect from 15 May 1992. Notwithstanding the foregoing,

(1) in respect of the Centre interuniversitaire de recherche en analyse des organisations (CIRANO), it applies only to scientific research and experimental development conducted after 30 April 1996 under an eligible research contract entered into after that date;

(2) in respect of the Centre de haute technologie Jonquière Inc., it applies only to scientific research and experimental development conducted after 9 May 1996 under an eligible research contract entered into after that date; and

(3) in respect of the Centre de recherche minérale (CRM), it applies only to scientific research and experimental development conducted after 22 November 1996 under an eligible research contract entered into after that date.

73. 1. Section 1029.8.1R1 is amended

(1) by substituting the following for paragraph *b*:

“(*b*) the Centre québécois de valorisation des biomasses et des biotechnologies;”;

(2) by substituting a semicolon for the period at the end of paragraph *g*; and

(3) by adding the following after paragraph *g*:

(*h*) the Centre de développement de la géomatique (CDG).”.

2. Paragraph 1 of subsection 1 has effect from 1 April 1996.

3. Paragraphs 2 and 3 of subsection 1 apply to scientific research and experimental development conducted after 9 May 1996 under an eligible research contract or under a university research contract entered into after that date.

74. 1. Section 1029.8.1R2 is amended

(1) by substituting the following for subparagraph *i* of paragraph *c*:

“i. Centre hospitalier de l’Université Laval, before 12 December 1995;”;

(2) by substituting the following for subparagraphs *iv* and *v* of paragraph *c*:

“iv. Hôtel-Dieu de Québec, before 12 December 1995;

v. Hôpital Saint-François d’Assise, before 12 December 1995;”;

(3) by adding the following subparagraph after subparagraph *v* of paragraph *c*:

“vi. Centre hospitalier universitaire de Québec;”;

(4) by substituting the following for paragraph *d*:

“(d) Centre hospitalier universitaire de Sherbrooke, before 1 July 1995;”;

(5) by adding the following after paragraph *d*:

“(e) Centre universitaire de santé de l’Estrie.”.

2. Paragraphs 1 to 3 of subsection 1 have effect from 12 December 1995.

3. Paragraphs 4 and 5 of subsection 1 have effect from 1 July 1995.

75. 1. Section 1029.8.1R3 is amended

(1) by substituting a semicolon for the period at the end of paragraph *l*; and

(2) by adding the following after paragraph *l*:

“(m) the Centre François-Charon.”.

2. Subsection 1 applies in respect of scientific research and experimental development conducted after 9 May 1996 under a university research contract entered into after that date.

76. 1. The following is inserted after section 1029.8.9.0.1R1:

“**1029.8.9.1R1.** For the purposes of the definition of the expression “qualified expenditure” in section 1029.8.9.1 of the Act, the prescribed proxy amount of a

taxpayer in respect of a business for a taxation year in respect of which he has made the election provided for in subparagraph *c* of the first paragraph of section 230 of the Act is equal to 65% of the aggregate of the amounts each of which represents the portion of an expenditure incurred in the year by the taxpayer for the salary or wages of an employee of the taxpayer who is directly engaged in scientific research and experimental development conducted in Canada that can reasonably be considered to be attributable to that research and development, taking into account the time devoted thereto by the employee.

1029.8.9.1R2. For the purposes of section 1029.8.9.1R1 and subject to sections 1029.8.9.1R3 to 1029.8.9.1R5, the portion of an expenditure is deemed to be equal to the amount of the expenditure where it represents all or substantially all thereof.

1029.8.9.1R3. The amount determined under section 1029.8.9.1R1 as being the prescribed proxy amount of a taxpayer in respect of a business for a taxation year shall not exceed the amount by which the aggregate of the amounts deducted in computing the taxpayer’s income for the year from the business exceeds the aggregate of the amounts each of which represents:

(a) an amount deducted in computing the taxpayer’s income for the year from the business under sections 128, 130 and 130.1, paragraph *b* of section 135, sections 137 to 143, 145 to 154, 155, 156, 157 to 157.3, 157.5 to 157.14, 158, 160 to 163.1, 167, 167.1, 176 to 179, 183, 188 to 189.0.1 and 198 of the Act, Divisions I, VI and XI of Chapter V of Title III of Book III of Part I of the Act, Chapter X of Title VI of that Book, excluding sections 360 and 361, and Title XII of that Book, excluding sections 650 to 651.1, 652.2, 661, 662, 665, 665.1 and 683 to 692.4; or

(b) an amount incurred by the taxpayer in the year in respect of an outlay made or expenditure incurred for the use of or the right to use a building other than a special-purpose building described in section 230.0.0.2R0.1.

1029.8.9.1R4. For the purposes of computing the prescribed proxy amount of a taxpayer for a taxation year, the portion of an expenditure incurred in the year by the taxpayer for the salary or wages of a specified employee of the taxpayer that is included in computing the aggregate contemplated in section 1029.8.9.1R1 may not exceed the lesser of the following amounts:

(a) 75 % of the amount of the expenditure incurred in the year by the taxpayer for the salary or wages of the employee; or

(b) the amount determined according to the following formula:

$$2.5 \times A \times (B/365).$$

In the formula provided for in subparagraph *b* of the first paragraph:

(a) the letter A represents the Year's Maximum Pensionable Earnings determined under section 18 of the Canada Pension Plan (Revised Statutes of Canada (1985), c. C-8) for the calendar year in which the taxation year ends;

(b) the letter B represents the number of days in the taxation year on which the employee is employed by the taxpayer.

1029.8.9.1R5. Where, during a taxation year ending in a particular calendar year, a corporation employs an individual who is a specified employee of the corporation, the corporation is associated with another corporation during a taxation year of the other corporation ending in the particular calendar year and the individual is an employee of the other corporation during that taxation year of the other corporation, the total of the amounts that may be included, for the salary or wages of the individual, in computing the aggregate contemplated in section 1029.8.9.1R1 by the corporation and by any other corporation associated with it, for their respective taxation year ending in the particular calendar year, may not exceed the product obtained by multiplying 2.5 by the Year's Maximum Pensionable Earnings determined under section 18 of the Canada Pension Plan (Revised Statutes of Canada (1985), c. C-8) for the particular calendar year.

1029.8.9.1R6. For the purposes of sections 1029.8.9.1R1 and 1029.8.9.1R4, an expenditure incurred in the year by the taxpayer for the salary or wages of an employee does not include:

(a) an amount contemplated in any of sections 34 to 58.3 of the Act;

(b) an expenditure deemed to have been made under the first paragraph of section 482 of the Act;

(c) a remuneration based on profits or a bonus.

1029.8.9.1R7. For the purposes of section 1029.8.9.1R5, the following are deemed to be a corporation associated with a particular corporation:

(a) an individual who is related to the particular corporation;

(b) a partnership at least one of whose members is an individual related to or a corporation associated with the particular corporation.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

77. 1. The following is substituted for section 1029.8.17R1:

1029.8.17R1. For the purposes of paragraph *a* of section 1029.8.17 of the Act, a prescribed amount is any amount deducted or deductible under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.), excluding the portion of such amount that can reasonably be attributed to an amount that is a qualified expenditure within the meaning of subsection 9 of that section 127 and that constitutes, for the purposes of the definition of that expression, an expenditure made before 1 May 1987.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

78. 1. The following is inserted after section 1029.8.17R2:

“1029.8.18R1. For the purposes of subparagraphs *a* and *b* of the first paragraph of section 1029.8.18 of the Act, the prescribed proxy amount is that determined under sections 1029.8.9.1R1 to 1029.8.9.1R7.

1029.8.18.0.1R1. For the purposes of subparagraphs *a* and *b* of the first paragraph of section 1029.8.18.0.1 of the Act, the prescribed proxy amount is that determined under sections 1029.8.9.1R1 to 1029.8.9.1R7.

1029.8.18.2R1. For the purposes of paragraph *a* of section 1029.8.18.2 of the Act, the prescribed proxy amount is that determined under sections 1029.8.9.1R1 to 1029.8.9.1R7.”.

2. Subsection 1 applies to a taxation year ending after 2 December 1992.

79. 1. The following is substituted for section 1029.8.33.2R1:

“1029.8.33.2R1. For the purposes of paragraph *c* of the definition of the expression “eligible trainee” in the first paragraph of section 1029.8.33.2 of the Act, the following are prescribed programs:

(a) a program approved by the Ministère de l'Éducation in accordance with the section “A NEW PATH IN VOCATIONAL EDUCATION” of the Ex-

perimental Program for Offering a Greater Variety of Options to Young People in Vocational Education;

(b) a program that is an individualized path for learning in life skills and work skills education (*cheminement particulier de formation visant l'insertion sociale et professionnelle des jeunes (ISPJ)*) at the secondary level.”

2. Subsection 1 applies in respect of wages and expenses paid after 9 May 1996 in the context of a qualified training period commencing after that date.

80. 1. Section 1056.4R1 is amended by substituting the following for paragraph *a*:

“(a) in subsection 2 of section 96, any of sections 101.6, 110.1 or 180 to 182, the second paragraph of section 242, sections 243, 257.2, 279, 280.3, 284 or 286.1, the second paragraph of section 299, paragraph *c*, *d* or *e* of section 418.23 or 418.24, sections 442, 444, 450, 453, 454, 477 or 485.2, paragraph *a* of section 485.21, section 499, 502, 656.4, 659 or 737.8, subparagraph *ii* of paragraph *b* of section 785.2, paragraph *d* of that section 785.2 or section 935.7 or 1054 of the Act;”

2. Subsection 1 has effect from 26 July 1995. Notwithstanding the foregoing, where paragraph *a* of section 1056.4R1, made by subsection 1, applies before 20 February 1996, it shall be read as follows:

(a) in subsection 2 of section 96, any of sections 101.6, 110.1 or 180 to 182, the second paragraph of section 242, section 243, 257.2, 279, 280.3, 284 or 286.1, the second paragraph of section 299, paragraph *c*, *d* or *e* of section 418.23 or 418.24, sections 442, 444, 450, 453, 454, 485.2, 499, 502, 659 or 737.8, subparagraph *ii* of paragraph *b* of section 785.2, paragraph *d* of that section 785.2 or section 935.7 or 1054 of the Act;”

81. 1. Section 1086R1 is amended

(1) by striking out subparagraph *c* of the second paragraph;

(2) by substituting the following for subparagraph *e* of the second paragraph:

“(e) a benefit contemplated in section 311R2;” and

(3) by substituting the word “société” for the word “corporation” everywhere it occurs in the French text of the fourth paragraph.

2. Paragraph 1 of subsection 1 applies from 1 January 1998.

3. Paragraph 2 of subsection 1 applies in respect of a benefit paid after 31 October 1991.

4. Paragraph 3 of subsection 1 has effect from 20 March 1997.

82. 1. Section 1086R3 is amended by striking out subparagraph *a* of the sixth paragraph.

2. Subsection 1 has effect from 1 January 1993.

83. 1. Section 1086R6 is amended by substituting the following for paragraph *b*:

“(b) may deduct an amount in computing his income in accordance with section 954 or 954.1 of the Act.”

2. Subsection 1 applies from the 1995 taxation year.

84. 1. The following is substituted for section 1086R8.1.5:

“**1086R8.1.5.** An eligible research consortium, within the meaning of section 1029.8.9.0.2 of the Act, shall, within 60 days following the end of a fiscal period of that eligible research consortium during which taxpayers or partnerships that are members thereof pay to it eligible fees, within the meaning of that section, file an information return in prescribed form in respect of each of those members.”

2. Subsection 1 applies to a fiscal period of an eligible research consortium ending after 20 December 1995.

85. 1. Sections 1086R8.2.1 to 1086R8.2.3 are revoked.

2. Subsection 1 has effect from 9 May 1996.

86. 1. The following is inserted after section 1086R12.7:

“**1086R12.8.** Any person who pays an amount that is required by section 317.2 of the Act to be included in computing the income of a taxpayer for a taxation year shall file an information return in prescribed form in respect of that taxpayer for that amount.”

2. Subsection 1 applies from the 1996 taxation year.

87. 1. Section 1086R23.6 is amended

(1) by substituting the following for the definition of the expression “trader or dealer in securities”:

“trader or dealer in securities” means a person who, by virtue of being registered or licensed under the laws of a province, is authorized to trade in securities, or a person who, in the ordinary course of carrying on a business, sells securities as an agent on behalf of others;”;

(2) by substituting the word “société” for the word “corporation” in the French text of subparagraph *a* of the definition of the expression “valeur mobilière”; and

(3) by substituting the words “société de personnes” for the word “société” in the French text of subparagraph *e* of the definition of the expression “valeur mobilière”.

2. Paragraphs 2 and 3 of subsection 1 have effect from 20 March 1997.

88. 1. Section 1086R23.15 is amended by substituting the following for the first paragraph:

“**1086R23.15.** Every person, other than a person contemplated in the second paragraph, who, in a calendar year, provides day care in Québec for remuneration shall file an information return in prescribed form in respect of the amounts paid to him as child care expenses for services rendered in that year.”.

2. Subsection 1 applies from the 1996 taxation year.

89. 1. Section 1088R14 is amended by substituting the following for the second paragraph:

“For the purposes of the first paragraph, the income for a taxation year of an individual contemplated therein is the amount by which his income, computed without taking into account sections 36.1, 309.1, 334.1 and 1029.8.50 of the Act, that would be determined for the year under section 28 of the Act if he had resided in Québec on the last day of the taxation year, exceeds any amount deducted by him in computing his taxable income for the year under sections 726.20.2, 737.16, 737.16.1, 737.21, 737.25 or 737.28 of the Act.”.

2. Subsection 1 applies from the 1996 taxation year.

90. 1. The following is substituted in the French text for the heading of Chapter I of Title XXXI:

“SOCIÉTÉS DE PLACEMENTS, SOCIÉTÉS DE PLACEMENTS HYPOTHÉCAIRES ET SOCIÉTÉS D'INVESTISSEMENT À CAPITAL VARIABLE”.

2. Subsection 1 has effect from 30 October 1996.

91. 1. The following is substituted for sections 1106R1 and 1106R2:

“**1106R1.** The capital gains dividend account of an investment corporation at a particular time means an amount equal to the amount so determined at the same time under the definition of the expression “capital gains dividend account” in subsection 6 of section 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).

1106R2. A corporation shall make the election contemplated in section 1106 of the Act, in respect of the total amount of a dividend, by filing with the Minister, in duplicate, a return in prescribed form and a declaration, supported by evidence, attesting that it has made a similar election for the purposes of section 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) in respect of the same dividend.”.

2. Subsection 1 applies from the 1992 taxation year. Notwithstanding the foregoing,

(1) where sections 1106R1 and 1106R2, made by subsection 1, apply in respect of a dividend paid before 23 February 1994, they shall be read as follows:

“**1106R1.** In Book I of Part III of the Act, the expression:

(a) “capital gains dividend account” of an investment corporation at a particular time means an amount equal to the amount so determined at the same time under sections 130 and 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.);

(b) “non-qualifying immovable property capital gains dividend account” of an investment corporation at a particular time means an amount equal to the amount so determined at the same time under sections 130 and 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).

1106R2. A corporation shall make one of the elections contemplated in section 1106 of the Act, in respect of the total amount of a dividend, by filing with the Minister, in duplicate, a return in prescribed form and a declaration, supported by evidence, attesting that it has made a similar election for the purposes of section 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) in respect of the same dividend.”; and

(2) where section 1106R1, made by subsection 1, applies before 30 October 1996, it shall be read with the words “compte de dividendes à même les gains en capi-

tal d'une société de placements" being substituted for the words "compte de dividendes sur les gains en capital d'une société de placements" in the French text.

92. 1. The following is substituted for sections 1113R1, 1116R1 and 1116R2:

"**1113R1.** A corporation shall make the election contemplated in section 1113 of the Act, in respect of the total amount of a dividend, by filing with the Minister, in duplicate, a return in prescribed form and a declaration, supported by evidence, attesting that it has made a similar election for the purposes of section 130.1 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.) in respect of the same dividend.

1116R1. The capital gains dividend account of a mutual fund corporation at a particular time means an amount equal to the amount so determined at the same time under the definition of the expression "capital gains dividend account" in subsection 6 of section 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.).

1116R2. A corporation shall make the election contemplated in section 1116 of the Act in respect of the total amount of a dividend in the manner prescribed in section 1106R2."

2. Subsection 1 applies from the 1992 taxation year. Notwithstanding the foregoing,

(1) where sections 1113R1 and 1116R2, made by subsection 1, apply in respect of a dividend paid before 23 February 1994, they shall be read with the words "one of the elections contemplated" being substituted for the words "the election contemplated";

(2) where section 1116R1, made by subsection 1, applies in respect of a dividend paid before 23 February 1994, it shall be read as follows:

"**1116R1.** In Book III of Part III of the Act, the expression:

(a) "capital gains dividend account" of a mutual fund corporation at a particular time means an amount equal to the amount so determined at the same time under section 131 of the Income Tax Act (Revised Statutes of Canada (1985), c. 1, 5th suppl.);

(b) "non-qualifying immovable property capital gains dividend account" of a mutual fund corporation at a particular time means an amount equal to the amount so determined at the same time under section 131 of the Income Tax Act."; and

(3) where section 1116R1, made by subsection 1, applies before 30 October 1996, it shall be read with the words "compte de dividendes à même les gains en capital d'une société d'investissement à capital variable" being substituted for the words "compte de dividendes sur les gains en capital d'une société d'investissement à capital variable" in the French text.

93. 1. The following is substituted in the French text for the heading of Chapter II of Title XXXI:

"FIDUCIES DE FONDS COMMUN DE PLACEMENTS".

2. Subsection 1 has effect from 30 October 1996.

94. 1. Section 1120R1 is amended by substituting the words "fiducie de fonds commun de placements" for the words "fiducie de fonds mutuels" in the French text of the part preceding paragraph *a*.

2. Subsection 1 has effect from 30 March 1996.

95. 1. Section 1130R1 is amended

(1) by substituting the words "société" and "sociétés" for the words "corporation" and "corporations", respectively, in the French text of the part preceding paragraph *a*;

(2) by striking out paragraph *a*;

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

"(a.1) a corporation all or substantially all of the assets of which are shares or indebtedness of corporations contemplated in Title II of Book III of Part IV of the Act to which the corporation is related, within the meaning of Part I of the Act;";

(4) by substituting a semicolon for the period at the end of paragraph *v*; and

(5) by adding the following after paragraph *v*:

"(w) Financement d'équipement GE Capital Québec Inc.;

(x) Crédit-bail GE Capital Québec Inc.;

(y) VW Credit Canada Inc./Crédit VW Canada Inc.;

(z) Crédit Bombardier Ltée.".

2. Paragraph 1 of subsection 1 has effect from 20 March 1997.

3. Paragraph 2 of subsection 1 applies to a taxation year commencing after 12 May 1994.

4. Paragraph 3 of subsection 1 applies to a taxation year commencing after 9 May 1995. Furthermore, it applies to a taxation year of a corporation commencing after 12 May 1994 where the corporation is, for its taxation year including 12 May 1994, a loan corporation and where the corporation is, by reason of paragraph *a*.1 of section 1130R1 made by paragraph 3 of subsection 1, subject as a loan corporation to payment of tax on capital under Part IV of the Taxation Act (R.S.Q., c. I-3) for its taxation year commencing after 9 May 1995, or would have been subject thereto if it had had such a year.

5. Paragraph 4 of subsection 1 and paragraph 5 of that subsection, where it makes paragraphs *w* to *y* of section 1130R1, apply from the 1995 taxation year.

6. Paragraph 5 of subsection 1, where it makes paragraph *z* of section 1130R1, applies to a taxation year ending after 26 January 1996.

96. 1. Section 1137R1 is amended

(1) by substituting the word “société” for the word “corporation” in the French text of subsections 1 and 2;

(2) by substituting the words “métal primaire” for the words “métal brut” in the French text of subsection 2; and

(3) by substituting the following for subsection 4:

“(4) For the purposes of subsection 1, where a particular corporation is a member of the limited partnership contemplated in section 1 of the Act respecting the application of certain fiscal provisions to a limited partnership operating asbestos mines (1986, c. 68), the gross revenue of the limited partnership from a mineral resource owned or carried on by it and its gross revenue, on the one hand, are deemed to constitute, respectively, a gross revenue of the particular corporation from a mineral resource owned or carried on by it and a gross revenue of the particular corporation in the proportion that the particular corporation’s share of the income or loss of the limited partnership for the limited partnership’s fiscal year ending in the particular corporation’s taxation year is of the income or loss of the limited partnership for that fiscal period, assuming, if the income and loss of the limited partnership for that fiscal period are nil, that the income of the limited partnership for that fiscal period is equal to \$1 000 000, and, on the other hand, are deemed not to constitute an income for the limited partnership.”.

2. Paragraphs 1 and 3 of subsection 1 have effect from 20 March 1997.

3. Paragraph 2 of subsection 1 has effect from 30 October 1996.

97. 1. Section 1144R1 is amended by substituting the words “corporation that is a water company and” for the words “water works corporation”.

2. Subsection 1 has effect from 20 March 1997.

98. 1. The Regulation is amended

(1) by substituting the words “subparagraph *i* of paragraph *a* of section 4301” for the words “paragraph *a* of section 4301” in the following provisions:

— paragraph *b* of section 21.20.1R1;

— section 126R1;

— section 165.2R1;

— section 316.2R1;

— section 421.6R1.1;

— section 462.13R1;

— section 462.15R1;

— the first paragraph of section 487.2R1; and

— subparagraph *a* of the second paragraph of section 844.3R1;

(2) by substituting the words “compte de dividendes sur les gains en capital” for the words “compte de dividende à même les gains en capital” in the French text of the following provisions:

— section 550R1;

— section 567R1; and

— section 567R1.1;

(3) by substituting the words “compte de dividendes en capital” for the words “compte de dividende en capital” in the French text of the following provisions:

— section 550R1; and

— section 570R2;

(4) by substituting the word “société” or “SOCIÉTÉ” for the word “corporation” or “CORPORATION”, as the case may be, everywhere it occurs in the French text of the following provisions:

- section 1R2;
- paragraph *a* of section 1R3;
- section 11R1;
- paragraph *a* of section 21.6R2;
- the part of paragraph *b* of section 21.6R2 preceding clause 1 of subparagraph *i*;
- clauses 2 and 3 of subparagraph *i* of paragraph *b* of section 21.6R2;
- the part of subparagraph *ii* of paragraph *b* of section 21.6R2 preceding clause 1;
- subparagraph *iii* of paragraph *b* of section 21.6R2;
- paragraphs *a* and *b* of section 21.6R5;
- section 21.6R6;
- paragraphs *a*, *b* and *d* of section 21.6R7;
- the part of the first paragraph of section 21.19R1 preceding paragraph *a*;
- paragraphs *a*, *b* and *d* of the second paragraph of section 21.19R1;
- the part of paragraph *d* of section 47.16R1 preceding subparagraph *i*;
- subparagraph *ii* of paragraph *d* of section 47.16R1;
- section 47.16R2;
- section 92.21R2;
- the part of section 92.21R5 preceding paragraph *a*;
- paragraphs *b* and *c* of section 92.21R5;
- section 119.2R1;
- paragraph *b* of section 119.2R3;
- paragraphs *a* and *b* of section 130R30.3.3;
- section 130R30.3.5;
- section 130R41;
- paragraphs *a* and *b* of section 130R45;
- paragraph *a* of section 130R46.2;
- paragraphs *a* and *b* of section 130R50;
- paragraph *a* of section 130R51.3;
- section 130R53;
- subparagraph *b* of the second paragraph of section 130R55.7;
- paragraph *a* of section 130R55.11;
- paragraph *a* of section 130R71;
- paragraph *a* of section 130R82;
- section 130R83;
- section 130R94;
- the part of section 130R95 preceding paragraph *a*;
- paragraph *a* of section 140.1R6;
- section 156R1;
- section 156.3R1;
- paragraphs *a* and *c* of section 157.12R4;
- paragraph *e* of section 159R4;
- paragraph *a* of section 159R4.1;
- the part of paragraph *b* of section 159R4.1 preceding subparagraph *i*;
- section 170R1;
- paragraphs *a* to *d* of section 230.1R2;
- section 230.1R4;
- section 241.0.1R1;
- paragraphs *a* to *c* of the first paragraph of section 241.0.1R2;
- the second paragraph of section 241.0.1R2;
- the second paragraph of section 243R1;

- the part of paragraph *a* of section 250.2R1 preceding subparagraph *i*;
- paragraph *b* of section 250.2R1;
- section 308.1R1;
- the part of the definition of the expression “nouvelle action” in section 359.1R1 preceding subparagraph *a*;
- the part of the definition of the expression “obligation exclue” in section 359.1R1 preceding clause *i* of subparagraph *a*;
- clause *i* of subparagraph *b* of the definition of the expression “obligation exclue” in section 359.1R1;
- section 359.1R2;
- the part of section 359.1R3 preceding paragraph *a*;
- clause 3 of subparagraph *i* of paragraph *a* of section 359.1R3;
- subparagraph *ii* of paragraph *a* of section 359.1R3;
- the part of subparagraph *iii* of paragraph *a* of section 359.1R3 preceding clause 2;
- subparagraph *iv* of paragraph *a* of section 359.1R3;
- paragraph *b* of section 359.1R3;
- the part of paragraph *d* of section 359.1R3 preceding subparagraph *i*;
- subparagraph *ii* of paragraph *d* of section 359.1R3;
- paragraphs *a* and *b* of section 359.1R5;
- the first paragraph of section 359.2R1;
- the first paragraph of section 359.4R1;
- paragraph *a* of section 360R4;
- section 360R5;
- section 360R5.4;
- paragraphs *b* and *c* of section 360R5.7;
- the part of section 360R5.8 preceding paragraph *a*;
- paragraphs *e* and *f* of section 360R5.8;
- the part of the first paragraph of section 360R7 preceding subparagraph *b*;
- the part of clause *i* of subparagraph *a* of the second paragraph of section 360R7 preceding subclause 2;
- the part of clause *iii* of subparagraph *a* of the second paragraph of section 360R7 preceding subclause 1;
- subparagraph *b* of the second paragraph of section 360R7;
- section 360R7.1;
- the part of section 360R16.2 following subparagraph *i* of paragraph *a*;
- paragraph *c.1* of section 360R16.4;
- the part of section 360R16.5 preceding paragraph *b*;
- the part of section 360R16.10 following subparagraph *i* of paragraph *a*;
- paragraph *c.1* of section 360R16.12;
- the part of section 360R16.13 preceding paragraph *b*;
- the part of section 360R19.1 preceding paragraph *a*;
- subparagraph *iii* of paragraph *b* of section 360R23.1;
- subparagraph *iv* of paragraph *b.1* of section 360R23.1;
- subparagraph *iv* of paragraph *b* of section 360R24;
- section 360R27;
- the part of section 360R28.2 preceding paragraph *a*;
- paragraphs *b* and *c* of section 360R28.2;
- the part of paragraph *c.1* of section 360R28.2 preceding subparagraph *i*;
- paragraph *f* of section 360R28.2;
- the part of paragraph *g* of section 360R28.2 preceding clause 1 of subparagraph *ii*;
- section 360R28.2.2;
- section 360R28.6;

- paragraph *b* of section 360R30;
- paragraph *b* of section 360R30.1;
- paragraph *a* of section 360R34;
- the part of section 360R36 preceding paragraph *b*;
- the part of section 360R46 preceding paragraph *a*;
- the part of section 360R47 preceding paragraph *a*;
- paragraph *c* of section 360R48;
- paragraphs *c* and *e* of section 360R49;
- the part of section 360R51 preceding paragraph *b*;
- section 360R53;
- clauses *i* and *ii* of subparagraph *d* of the third paragraph of section 360R55;
- the fourth paragraph of section 360R55;
- paragraph *b* of section 360R56.1;
- the part of section 360R56.2 preceding paragraph *a*;
- paragraph *b* of section 360R56.2;
- section 360R58;
- section 360R58.1;
- section 360R58.2;
- the part of section 395R2 preceding paragraph *b*;
- paragraphs *d* and *e* of section 395R2;
- the part of section 395R3 preceding paragraph *a*;
- subparagraph *i* of paragraph *c* of section 395R3;
- paragraphs *c.1* and *e* of section 395R4;
- section 400R1;
- the part of section 501.1R1 preceding paragraph *a*;
- section 503R1;
- section 503.1R1;
- section 517.1R1;
- section 550R1;
- section 567R1;
- section 567R1.1;
- section 567R2;
- section 570R1;
- section 570R2;
- section 570R4;
- section 577.1R1;
- section 577.1R2;
- section 583R1;
- section 589R1;
- paragraphs *a* and *c* of section 683R1;
- section 712R2.1;
- section 725.9R1;
- section 726.6.1R1;
- section 726.6.2R1;
- the part of section 726.14R1 preceding paragraph *a*;
- subparagraphs *i* to *vii* of paragraph *a* of section 726.14R1;
- paragraphs *a* to *d* of section 726.14R4;
- the part of paragraph *f* of section 726.14R4 preceding subparagraph *ii*;
- clause 2 of subparagraph *iii* of paragraph *f* of section 726.14R4;
- section 726.14R5;
- the definition of the expression “entité étrangère” in section 737.13R1;
- subparagraphs *iii* and *v* of paragraph *a* of section 737.13R3;
- subparagraph *ii* of paragraph *b* of section 737.13R3;
- section 737.13R4.1;
- the first paragraph of section 737.16R1;

- subparagraph *a* of the second paragraph of section 737.16R1;
- section 746R2;
- section 771R1;
- section 771R2;
- section 771R3;
- section 771R3.1;
- section 771R5;
- section 771R5.1;
- section 771R6;
- section 771R7;
- section 771R8;
- section 771R8.1;
- section 771R9;
- section 771R14;
- section 771R15;
- section 771R16;
- section 771R19;
- the part of section 771R20 preceding paragraph *a*;
- paragraph *c* of section 771R20;
- section 771R21;
- the part of section 771R23 preceding paragraph *a*;
- section 771R24;
- paragraphs *a* to *c* of section 771R25;
- the part of section 771R26 preceding paragraph *a*;
- the heading of Division VI of Chapter III of Title XX;
- section 771R28;
- section 771R29;
- section 771R30;
- the part of section 771R31 preceding paragraph *a*;
- subparagraph *ii* of paragraph *a* of section 771R31;
- subparagraph *ii* of paragraph *b* of section 771R31;
- section 771R32;
- the part of section 771R33 preceding paragraph *b*;
- section 771R35;
- section 771R36;
- the part of section 771R37 preceding subparagraph *b* of the second paragraph;
- section 771R38;
- section 771.1.8R1;
- paragraph *a* of section 776.7R1;
- section 776.10R1;
- section 776.10R2;
- clause *ii* of subparagraph *c* of the second paragraph of section 818R4;
- clause *ii* of subparagraph *d* of the second paragraph of section 818R4;
- paragraph *a* of section 818R7;
- paragraph *b* of section 818R11;
- the part of section 818R20 preceding paragraph *a*;
- paragraphs *a* and *b.1* of section 818R21;
- the part of paragraph *a* of section 818R22 preceding subparagraph *i*;
- paragraph *d* of section 818R25;
- paragraph *b* of section 818R26;
- section 818R28;
- section 818R29;
- paragraphs *e* and *g* of section 818R29.1;
- the heading of Chapter VI.1 of Title XXIII;

- section 832.3R2;
- clause 3 of subparagraph ii of paragraph *b* of section 840R1;
- the part of clause i of subparagraph *d* of the second paragraph of section 844.3R1 preceding subclause 1;
- subclause 2 of clause i of subparagraph *d* of the second paragraph of section 844.3R1;
- the second paragraph of section 853R1;
- section 965.4.5R1;
- section 965.20.1R1;
- clauses *i* and *ii* of subparagraph *b* of the first paragraph of section 985.9.2R3;
- paragraphs *b* to *d* of section 998R1;
- section 998R2;
- paragraph *b* of section 1015R2.2;
- subparagraph *b* of the third paragraph of section 1015R12.1;
- section 1015R14.4;
- the first paragraph of section 1015R14.6;
- the first paragraph of section 1027R1;
- section 1027R2;
- section 1027R2.1;
- section 1027R3;
- section 1027R4;
- section 1027R5;
- section 1027R6;
- section 1027R9;
- section 1029.8.17R2;
- subparagraphs *d* and *d.1* of the second paragraph of section 1079.1R2;
- the part of section 1086R7 preceding paragraph *a*;
- subparagraph *ii* of paragraph *b* of section 1086R7;
- paragraph *d* of section 1086R7;
- section 1086R7.1;
- the first paragraph of section 1086R8.1.6;
- section 1086R8.2;
- the first paragraph of section 1086R8.13;
- the first paragraph of section 1086R8.14;
- subparagraph *b* of the second paragraph of section 1086R8.14;
- the first paragraph of section 1086R8.15;
- section 1086R8.16;
- section 1086R8.18;
- section 1086R10;
- the first paragraph of section 1086R12;
- subparagraphs *i* to *iii* of paragraph *d* of section 1086R12.1;
- paragraph *e* of section 1086R12.1;
- section 1086R12.2;
- section 1086R12.4;
- paragraph *a* of section 1086R12.6;
- section 1086R22;
- the first paragraph of section 1086R23;
- the part of the first paragraph of section 1086R23.1 preceding subparagraph *a*;
- section 1086R23.7;
- the first paragraph of section 1086R23.8;
- section 1086R23.9;
- section 1086R23.10;
- paragraphs *a* and *c* of section 1090R1;
- section 1108R1;
- section 1117R1;

- section 1123R1;
- section 1136R1;
- section 1137R2;
- section 1141.1.1R1;
- the part of section 1141.2R1 preceding paragraph *b*;
- section 1144R2;
- section 1174R2;
- section 1174R3;
- clause *ii* of subparagraph *c* of the first paragraph of Class 24 of Schedule B;
- subparagraphs *a* and *b* of the third paragraph of Class 24 of Schedule B;
- the first paragraph of Class 25 of Schedule B;
- clause *ii* of subparagraph *d* of the first paragraph of Class 27 of Schedule B;
- subparagraphs *a* and *b* of the third paragraph of Class 27 of Schedule B; and
- subparagraph *a* of the first paragraph of Class 29 of Schedule B;
- (5) by substituting the expression “société mère” for the expression “corporation-mère” everywhere it occurs in the French text of the following provisions:
 - paragraphs *a* to *c* of section 92.21R3;
 - paragraph *b* of section 157.12R4;
 - subparagraph *i* of paragraph *d* of section 359.1R3;
 - section 1027R7; and
 - section 1027R8;
- (6) by substituting the word “sociétés” or “SOCIÉTÉS” for the word “corporations” or “CORPORATIONS”, as the case may be, everywhere it occurs in the French text of the following provisions:
 - paragraph *b* of section 21.6R5;
 - paragraph *d* of section 21.6R7;
 - the part of the second paragraph of section 21.19R1 preceding subparagraph *a*;
 - section 92.21R2;
 - paragraph *c* of section 119.2R3;
 - subparagraph *ii* of paragraph *c* of section 130R46.2;
 - subparagraph *ii* of paragraph *c* of section 130R51.3;
 - paragraph *a* of section 157.12R4;
 - paragraph *b* of section 159R4;
 - subparagraph *ii* of paragraph *e* of section 159R4;
 - subparagraph *i* of paragraph *c.1* of section 360R28.2;
 - section 360R58.1;
 - the heading of Title XVI;
 - paragraph *a* of section 683R1;
 - the part of paragraph *c* of section 726.14R4 preceding subparagraph *i*;
 - subparagraph *ii* of paragraph *f* of section 726.14R4;
 - paragraphs *f* and *h* of section 737.13R2;
 - the heading of Divisions I, III, IV, V, VII, VIII, IX and X of Chapter III of Title XX;
 - the heading of Chapter IV of Title XX;
 - the heading of Title XX.1.1;
 - the heading of Title XXIII;
 - paragraph *a* of section 1086R23.3;
 - the heading of Chapter III of Title XXXI;
 - the heading of Chapters 0.1, I.1, II.1, IV and V of Title XXXII;
 - the part of section 1143R1 preceding paragraph *a*;
 - paragraph *b* of section 1143R1;
 - subparagraph *a* of the third paragraph of Class 24 of Schedule B; and

— subparagraph *a* of the third paragraph of Class 27 of Schedule B;

(7) by substituting the word “entité” for the words “entité corporative” in the French text of the following provisions:

— section 360R58.1;

— subparagraph *a* of the third paragraph of Class 24 of Schedule B; and

— subparagraph *a* of the third paragraph of Class 27 of Schedule B;

(8) by substituting the word “existence” for the words “existence corporative” in the French text of the following provisions:

— paragraphs *a* to *c* of section 157.12R4;

— the part of section 360R58 preceding paragraph *a*;

— section 360R58.1;

— section 360R58.2;

— the part of paragraph *c* of section 726.14R4 preceding subparagraph *i*;

— subparagraphs *a* and *b* of the third paragraph of Class 24 of Schedule B; and

— subparagraphs *a* and *b* of the third paragraph of Class 27 of Schedule B;

(9) by substituting the words “la propriété à titre bénéficiaire” for the words “le *beneficial ownership*” in the French text of the following provisions:

— paragraph *b* of section 159R4;

— subparagraph *ii* of paragraph *e* of section 159R4; and

— the first paragraph of section 248R1;

(10) by substituting the words “métal primaire” for the words “métal brut” in the French text of the following provisions:

— subparagraphs *i* to *iii* of paragraph *b* of section 360R12;

— subparagraph *a* of the first paragraph of section 360R23; and

— subparagraph *i* of paragraph *a* of section 360R24;

(11) by substituting the words “société de personnes” for the word “société” everywhere it occurs in the French text of the following provisions:

— paragraph *b* of section 21.6R3;

— the part of subparagraph *iii* of paragraph *a* of section 47.16R1 preceding clause 1;

— section 92.21R4;

— section 92.21R6;

— subclauses 1 and 2 of clause *ii* of subparagraph *a* of the first paragraph of section 130R30.3.1;

— clause *ii* of subparagraph *b* of the first paragraph of section 130R30.3.1;

— the second paragraph of section 130R30.3.1;

— paragraph *b* of section 130R30.3.3;

— the part of section 130R30.3.4 preceding paragraph *b*;

— subparagraphs *i* and *ii* of paragraph *d* of section 130R30.3.4;

— section 130R30.3.6;

— subparagraph *ii* of paragraph *a* of section 130R43;

— subparagraph *ii* of paragraph *b* of section 130R43;

— paragraph *b* of section 130R45;

— section 130R45.1;

— section 130R46;

— paragraphs *a* and *b* of section 130R46.1;

— paragraph *c* of section 130R46.2;

— subparagraph *ii* of paragraph *a* of section 130R48;

— subparagraph *ii* of paragraph *b* of section 130R48;

— paragraph *b* of section 130R50;

— the part of section 130R51 preceding paragraph *a*;

— paragraph *c* of section 130R51;

- section 130R51.1;
- paragraphs *a* and *b* of section 130R51.2;
- paragraph *c* of section 130R51.3;
- paragraphs *a* and *b* of section 130R52;
- the part of paragraph *c* of section 130R52 preceding subparagraph *i*;
- subparagraph *ii* of paragraph *c* of section 130R52;
- section 130R54;
- section 130R80;
- section 130R83;
- section 130R94;
- the part of section 130R95 preceding paragraph *a*;
- section 130R98.6;
- section 130R102;
- section 145R2;
- section 157.12R3;
- paragraph *b* of section 159R4;
- paragraph *b* of section 159R4.1;
- section 159R5;
- the part of paragraph *a* of section 250.2R1 preceding subparagraph *i*;
- subparagraph *c* of the definition of the expression “nouvelle action” in section 359.1R1;
- the part of subparagraph *b* of the definition of the expression “obligation exclue” in section 359.1R1 preceding clause *i*;
- the definition of the expression “personne apparentée” in section 359.1R1;
- subparagraph *iv* of paragraph *a* of section 359.1R3;
- paragraphs *b* and *c* of section 359.1R3;
- subparagraph *iii* of paragraph *d* of section 359.1R3;
- paragraph *e* of section 359.1R3;
- section 359.1R6;
- the second paragraph of section 359.2R1;
- the second paragraph of section 359.4R1;
- section 360R3;
- section 360R3.1;
- paragraph *c.1* of section 360R16.4;
- paragraph *c.1* of section 360R16.12;
- paragraph *f* of section 360R20;
- paragraph *c* of section 360R21;
- paragraph *d* of section 360R22;
- subparagraph *iii* of paragraph *b* of section 360R23.1;
- subparagraph *iv* of paragraph *b.1* of section 360R23.1;
- the part of paragraph *g* of section 360R28.2 preceding subparagraph *ii*;
- clauses 1 and 2 of subparagraph *ii* of paragraph *g* of section 360R28.2;
- section 360R28.2.2;
- paragraph *b* of section 360R34;
- clause *i* of subparagraph *d* of the third paragraph of section 360R55;
- the part of section 360R56.1 preceding paragraph *a*;
- paragraphs *a*, *b* and *d* of section 395R2;
- paragraph *d* of section 395R4;
- subparagraphs *v* and *vi* of paragraph *a* of section 726.14R1;
- the part of paragraph *b* of section 726.14R1 preceding subparagraph *i*;
- paragraph *d* of section 726.14R4;
- section 726.14R5;
- the part of section 818R20 preceding paragraph *a*;

— paragraph *d* of section 818R25;

— paragraph *d* of section 818R26;

— section 818R28;

— section 818R29;

— subparagraph *i* of paragraph *f* of section 818R29.1;

— paragraph *g* of section 818R29.1;

— subparagraph *f* of the second paragraph of section 844.3R1;

— section 1086R7.1;

— section 1086R8.1.8;

— section 1086R8.2;

— the first paragraph of section 1086R8.14;

— subparagraph *b* of the second paragraph of section 1086R8.14;

— the first paragraph of section 1086R8.15;

— the first paragraph of section 1086R8.17;

— the part of section 1086R8.19 preceding paragraph *a*;

— paragraph *b* of section 1086R8.19;

— the heading of Chapter VI of Title XXX;

— section 1089R18;

— the part of section 1086R23.1 preceding subparagraph *f* of the first paragraph;

— the second paragraph of section 1086R23.1;

— section 1086R23.2;

— paragraphs *a* and *b* of section 1086R23.3;

— the part of paragraph *c* of section 1086R23.3 preceding subparagraph *i*;

— the part of section 1086R23.4 preceding paragraph *a*;

— section 1086R23.5;

— the part of the first paragraph of section 1086R23.12 preceding subparagraph *b*; and

— subparagraphs *a* and *b* of the second paragraph of section 1086R23.12;

(12) by substituting the words “sociétés de personnes” or “SOCIÉTÉS DE PERSONNES” for the word “sociétés” or “SOCIÉTÉS”, as the case may be, in the French text of the following provisions:

— paragraph *c* of section 119.2R3;

— section 130R42.5;

— the heading of Title XVI.1; and

— section 1086R23.5; and

(13) by substituting the word “transporteur” for the word “voiturier” everywhere it occurs in the French text of the following provisions:

— section 130R55.0.2;

— section 130R55.1;

— the part of section 130R95 preceding paragraph *a*;

— section 130R95.1;

— the part of section 130R96.1 preceding paragraph *a*; and

— section 130R97.0.1.

2. Paragraph 1 of subsection 1 applies in respect of interest computed for a period subsequent to 30 June 1995.

3. Paragraphs 2, 3, 9 and 10 of subsection 1 have effect from 30 October 1996.

4. Paragraphs 4, 5 to 8 and 11 to 13 of subsection 1 have effect from 20 March 1997.

99. 1. The Schedule attached hereto is substituted for Schedule A.

2. Subsection 1 applies from 1 January 1998.

SCHEDULE A

Québec Income Tax

Table 32

100. Class 31 of Schedule B is amended in the French text

(1) by substituting the word “délivré” for the word “émis” in paragraph *b*; and

(2) by substituting the word “transporteurs” for the word “voituriers” in paragraph *c*.

101. The following is substituted for Class 32 of Schedule B:

“Class 32
(10 %)

Property that is a multiple-unit residential building in Canada that would otherwise be included in Class 6 if, in subparagraph *i* of paragraph *a* of that Class 6, “1980” were substituted for “1979”, and that would otherwise meet the requirements described in Class 31 if the words “or after 18 November 1974 and before 1978” were substituted for the words “or after 31 December 1977 and before 1979” therein.”.

Regulation respecting the application of the Taxation Act (1980)

102. 1. The heading of Division II of the Regulation respecting the application of the Taxation Act (1980) (R.R.Q., 1981, c. I-4, r.1) is amended in the French text by substituting the words “SOCIÉTÉ DE PERSONNES” for the word “SOCIÉTÉ”.

2. Subsection 1 has effect from 20 March 1997.

103. 1. Section 83R1 is amended in the French text by substituting the words “société de personnes” for the word “société”.

2. Subsection 1 has effect from 20 March 1997.

104. 1. The Regulation is amended by substituting the word “société” for the word “corporation” everywhere it occurs in the French text of the following provisions:

- section 9R1;
- section 9R2; and
- section 12R1.

2. Subsection 1 has effect from 20 March 1997.

Regulation respecting fiscal administration²

105. 1. Section 7R25 of the Regulation respecting fiscal administration is amended by striking out paragraph 3.

2. Subsection 1 has effect from 22 November 1996.

106. 1. Sections 96R13 and 96R14 are revoked.

2. Subsection 1 applies from the 1985 taxation year.

Regulation respecting contributions to the Québec Health Insurance Plan³

107. 1. Section 1.1 of the Regulation respecting contributions to the Québec Health Insurance Plan is amended in the French text by substituting the word “société” for the word “corporation” everywhere it occurs in paragraph *a*.

2. Subsection 1 has effect from 20 March 1997.

108. 1. Section 3 is amended by substituting the words “of the Act or would be required to do so but for the second paragraph of that section” for the words “of the Act”.

2. Subsection 1 has effect from 10 May 1996.

Regulation respecting contributions to the Québec Pension Plan⁴

109. Section 6 of the Regulation respecting contributions to the Québec Pension Plan is amended by substituting the following for subparagraphs *a* and *b* of the first paragraph:

2 The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation made by Order in Council 1635-96 dated 18 December 1996 (1996, *G.O.* 2, 5561) and by Order in Council 1216-97 dated 17 September 1997 (1997, *G.O.* 2, 4981). For previous amendments, see *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

3 The Regulation respecting contributions to the Québec Health Insurance Plan (R.R.Q., 1981, c. R-5, r.1) was last amended by the Regulation made by Order in Council 1633-96 dated 18 December 1996 (1996, *G.O.* 2, 5523). For previous amendments, see *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

4 The Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) was last amended by the Regulation made by Order in Council 1633-96 dated 18 December 1996 (1996, *G.O.* 2, 5523). For previous amendments, see *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

“(a) 1.9 % for the year 1987, 2 % for the year 1988, 2.1 % for the year 1989, 2.2 % for the year 1990, 2.3 % for the year 1991, 2.4 % for the year 1992, 2.5 % for the year 1993, 2.6 % for the year 1994, 2.7 % for the year 1995, 2.8 % for the year 1996, 3 % for the year 1997, 3.2 % for the year 1998, 3.5 % for the year 1999, 3.9 % for the year 2000, 4.3 % for the year 2001, 4.7 % for the year 2002 and 4.95 % for the year 2003 and the following years of the amount by which the pensionable salary and wages exceeds the exemption for the pay period contemplated in Division II pertaining to the pensionable salary and wages; or

(b) the amount determined in Table A or B for the pay period pertaining to the pensionable salary and wages if such a period is provided for therein.”.

110. The following is substituted for section 8:

“8. The contribution deducted under section 6 for a pay period shall not exceed 1.9 % for the year 1987, 2 % for the year 1988, 2.1 % for the year 1989, 2.2 % for the year 1990, 2.3 % for the year 1991, 2.4 % for the year 1992, 2.5 % for the year 1993, 2.6 % for the year 1994, 2.7 % for the year 1995, 2.8 % for the year 1996, 3 % for the year 1997, 3.2 % for the year 1998, 3.5 % for the year 1999, 3.9 % for the year 2000, 4.3 % for the year 2001, 4.7 % for the year 2002 and 4.95 % for the year 2003 and the following years of the employee’s maximum contributory earnings for the year within the meaning of section 44 of the Act, less the total contributions deducted from his remuneration since the beginning of the year or that should have been deducted under this Regulation or an equivalent plan.”.

111. The following is substituted for section 18:

“18. Tables A and B apply from 1 January 1998.”.

112. 1. Tables A and B attached hereto are substituted for Tables A and B.

2. Subsection 1 applies from 1 January 1998.

Source Deductions respecting the Québec Pension Plan

Tables A and B

IMPORTANT: Overtime pay, retroactive pay, bonuses, etc., are considered to be normal remuneration if they are paid along with the employee’s wages. If they are paid separately, do not use the following tables; instead, deduct 3.2 % of the gross amount without taking the exemption into account.

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

Schedule A

Source Deductions of Québec Income Tax

Table 32

QUÉBEC INCOME TAX – Table 32 (Schedule A)

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket. Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

150.00 – 151.99	30.29			
152.00 – 153.99	30.69			
154.00 – 155.99	31.09			
156.00 – 157.99	31.49			
158.00 – 159.99	31.90			
160.00 – 161.99	32.30			
162.00 – 163.99	32.70			
164.00 – 165.99	33.10			
166.00 – 167.99	33.50			
168.00 – 169.99	33.90			
170.00 – 171.99	34.30			
172.00 – 173.99	34.70			
174.00 – 175.99	35.11			
176.00 – 177.99	35.51			
178.00 – 179.99	35.91			
180.00 – 181.99	36.31			
182.00 – 183.99	36.71	0.11		
184.00 – 185.99	37.11	0.51		
186.00 – 187.99	37.51	0.91		
188.00 – 189.99	37.91	1.31		
190.00 – 191.99	38.31	1.71		
192.00 – 193.99	38.72	2.12		
194.00 – 195.99	39.12	2.52		
196.00 – 197.99	39.52	2.92		
198.00 – 199.99	39.92	3.32		
200.00 – 201.99	40.32	3.72		
202.00 – 203.99	40.72	4.12		
204.00 – 205.99	41.12	4.52		
206.00 – 207.99	41.52	4.92	0.27	
208.00 – 209.99	41.93	5.33	0.67	
210.00 – 211.99	42.33	5.73	1.07	
212.00 – 213.99	42.73	6.13	1.47	
214.00 – 215.99	43.13	6.53	1.87	
216.00 – 217.99	43.53	6.93	2.27	
218.00 – 219.99	43.93	7.33	2.67	
220.00 – 221.99	44.33	7.73	3.07	
222.00 – 223.99	44.73	8.13	3.48	
224.00 – 225.99	45.14	8.54	3.88	
226.00 – 227.99	45.54	8.94	4.28	
228.00 – 229.99	45.94	9.34	4.68	

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

230.00 – 234.99	46.64	10.04	5.38						
235.00 – 239.99	47.64	11.04	6.38						
240.00 – 244.99	48.65	12.05	7.39	0.51					
245.00 – 249.99	49.65	13.05	8.39	1.51					
250.00 – 254.99	50.65	14.05	9.39	2.52					
255.00 – 259.99	51.65	15.05	10.40	3.52					
260.00 – 264.99	52.66	16.06	11.40	4.52					
265.00 – 269.99	53.66	17.06	12.40	5.53					
270.00 – 274.99	54.66	18.06	13.41	6.53					
275.00 – 279.99	55.67	19.07	14.41	7.53					
280.00 – 284.99	56.67	20.07	15.41	8.54					
285.00 – 289.99	57.67	21.07	16.41	9.54					
290.00 – 294.99	58.68	22.08	17.42	10.54	0.12				
295.00 – 299.99	59.68	23.08	18.42	11.54	1.12				
300.00 – 304.99	60.68	24.08	19.42	12.55	2.12				
305.00 – 309.99	61.68	25.08	20.43	13.55	3.12				
310.00 – 314.99	62.69	26.09	21.43	14.55	4.13				
315.00 – 319.99	63.69	27.09	22.43	15.56	5.13	0.92			
320.00 – 324.99	64.69	28.09	23.44	16.56	6.13	1.92			
325.00 – 329.99	65.70	29.10	24.44	17.56	7.14	2.92	0.26		
330.00 – 334.99	66.70	30.10	25.44	18.57	8.14	3.93	1.26		
335.00 – 339.99	67.70	31.10	26.44	19.57	9.14	4.93	2.27		
340.00 – 344.99	68.71	32.11	27.45	20.57	10.15	5.93	3.27		
345.00 – 349.99	69.71	33.11	28.45	21.57	11.15	6.93	4.27	0.50	
350.00 – 354.99	70.71	34.11	29.45	22.58	12.15	7.94	5.28	1.50	
355.00 – 359.99	71.71	35.11	30.46	23.58	13.15	8.94	6.28	2.51	
360.00 – 364.99	72.72	36.12	31.46	24.58	14.16	9.94	7.28	3.51	
365.00 – 369.99	73.72	37.12	32.46	25.59	15.16	10.95	8.28	4.51	
370.00 – 374.99	74.72	38.12	33.47	26.59	16.16	11.95	9.29	5.52	0.19
375.00 – 379.99	75.73	39.13	34.47	27.59	17.17	12.95	10.29	6.52	1.20
380.00 – 384.99	76.73	40.13	35.47	28.60	18.17	13.96	11.29	7.52	2.20
385.00 – 389.99	77.73	41.13	36.47	29.60	19.17	14.96	12.30	8.53	3.20
390.00 – 394.99	78.74	42.14	37.48	30.60	20.18	15.96	13.30	9.53	4.20
395.00 – 399.99	79.74	43.14	38.48	31.60	21.18	16.96	14.30	10.53	5.21
400.00 – 404.99	80.74	44.14	39.48	32.61	22.18	17.97	15.31	11.53	6.21
405.00 – 409.99	81.74	45.14	40.49	33.61	23.18	18.97	16.31	12.54	7.21
410.00 – 414.99	82.75	46.15	41.49	34.61	24.19	19.97	17.31	13.54	8.22
415.00 – 419.99	83.75	47.15	42.49	35.62	25.19	20.98	18.31	14.54	9.22
420.00 – 424.99	84.75	48.15	43.50	36.62	26.19	21.98	19.32	15.55	10.22
425.00 – 429.99	85.76	49.16	44.50	37.62	27.20	22.98	20.32	16.55	11.23
									3.24

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

52 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Remuneration subject to source deductions. Use the appropriate bracket.

430.00 - 439.99	87.26	50.66	46.00	39.13	28.70	24.49	21.82	18.05	12.73	4.74			
440.00 - 449.99	89.27	52.67	48.01	41.13	30.71	26.49	23.83	20.06	14.74	6.75			
450.00 - 459.99	91.27	54.67	50.01	43.14	32.71	28.50	25.84	22.07	16.74	8.76	1.44		
460.00 - 469.99	93.28	56.68	52.02	45.14	34.72	30.50	27.84	24.07	18.75	10.76	3.44		
470.00 - 479.99	95.29	58.69	54.03	47.15	36.73	32.51	29.85	26.08	20.75	12.77	5.45		
480.00 - 489.99	97.42	60.82	56.16	49.28	38.86	34.64	31.98	28.21	22.89	14.90	7.58	2.04	
490.00 - 499.99	99.73	63.13	58.47	51.59	41.17	36.95	34.29	30.52	25.19	17.21	9.89	4.34	
500.00 - 509.99	102.03	65.43	60.77	53.90	43.47	39.26	36.60	32.83	27.50	19.52	12.20	6.65	1.11
510.00 - 519.99	104.34	67.74	63.08	56.20	45.78	41.56	38.90	35.13	29.81	21.82	14.50	8.96	3.41
520.00 - 529.99	106.65	70.05	65.39	58.51	48.09	43.87	41.21	37.44	32.12	24.13	16.81	11.26	5.72
530.00 - 539.99	108.95	72.35	67.69	60.82	50.39	46.18	43.52	39.75	34.42	26.44	19.12	13.57	8.03
540.00 - 549.99	111.26	74.66	70.00	63.13	52.70	48.49	45.82	42.05	36.73	28.74	21.42	15.88	10.33
550.00 - 559.99	113.57	76.97	72.31	65.43	55.01	50.79	48.13	44.36	39.04	31.05	23.73	18.19	12.64
560.00 - 569.99	115.87	79.27	74.62	67.74	57.31	53.10	50.44	46.67	41.34	33.36	26.04	20.49	14.95
570.00 - 579.99	118.18	81.58	76.92	70.05	59.62	55.41	52.74	48.97	43.65	35.66	28.34	22.80	17.25
580.00 - 589.99	120.49	83.89	79.23	72.35	61.93	57.71	55.05	51.28	45.96	37.97	30.65	25.11	19.56
590.00 - 599.99	122.79	86.19	81.54	74.66	64.23	60.02	57.36	53.59	48.26	40.28	32.96	27.41	21.87
600.00 - 609.99	125.10	88.50	83.84	76.97	66.54	62.33	59.66	55.89	50.57	42.59	35.27	29.72	24.17
610.00 - 619.99	127.41	90.81	86.15	79.27	68.85	64.63	61.97	58.20	52.88	44.89	37.57	32.03	26.48
620.00 - 629.99	129.71	93.12	88.46	81.58	71.16	66.94	64.28	60.51	55.18	47.20	39.88	34.33	28.79
630.00 - 639.99	132.02	95.42	90.76	83.89	73.46	69.25	66.59	62.81	57.49	49.51	42.19	36.64	31.09
640.00 - 649.99	134.33	97.73	93.07	86.19	75.77	71.55	68.89	65.12	59.80	51.81	44.49	38.95	33.40
650.00 - 659.99	136.64	100.04	95.38	88.50	78.08	73.86	71.20	67.43	62.10	54.12	46.80	41.25	35.71
660.00 - 669.99	138.94	102.34	97.68	90.81	80.38	76.17	73.51	69.74	64.41	56.43	49.11	43.56	38.02
670.00 - 679.99	141.25	104.65	99.99	93.12	82.69	78.48	75.81	72.04	66.72	58.73	51.41	45.87	40.32
680.00 - 689.99	143.56	106.96	102.30	95.42	85.00	80.78	78.12	74.35	69.03	61.04	53.72	48.17	42.63
690.00 - 699.99	145.86	109.26	104.61	97.73	87.30	83.09	80.43	76.66	71.33	63.35	56.03	50.48	44.94
700.00 - 709.99	148.17	111.57	106.91	100.04	89.61	85.40	82.73	78.96	73.64	65.65	58.33	52.79	47.24
710.00 - 719.99	150.48	113.88	109.22	102.34	91.92	87.70	85.04	81.27	75.95	67.96	60.64	55.10	49.55
720.00 - 729.99	152.78	116.18	111.53	104.65	94.22	90.01	87.35	83.58	78.25	70.27	62.95	57.40	51.86
730.00 - 739.99	155.09	118.49	113.83	106.96	96.53	92.32	89.65	85.88	80.56	72.57	65.25	59.71	54.16
740.00 - 749.99	157.40	120.80	116.14	109.26	98.84	94.62	91.96	88.19	82.87	74.88	67.56	62.02	56.47
750.00 - 759.99	159.70	123.10	118.45	111.57	101.14	96.93	94.27	90.50	85.17	77.19	69.87	64.32	58.78
760.00 - 769.99	162.01	125.41	120.75	113.88	103.45	99.24	96.58	92.80	87.48	79.50	72.18	66.63	61.08
770.00 - 779.99	164.32	127.72	123.06	116.18	105.76	101.54	98.88	95.11	89.79	81.80	74.48	68.94	63.39
780.00 - 789.99	166.63	130.03	125.37	118.49	108.07	103.85	101.19	97.42	92.09	84.11	76.79	71.24	65.70
790.00 - 799.99	168.93	132.33	127.67	120.80	110.37	106.16	103.50	99.73	94.40	86.42	79.10	73.55	68.01
800.00 - 809.99	171.24	134.64	129.98	123.10	112.68	108.46	105.80	102.03	96.71	88.72	81.40	75.86	70.31
810.00 - 819.99	173.55	136.95	132.29	125.41	114.99	110.77	108.11	104.34	99.02	91.03	83.71	78.16	72.62
820.00 - 829.99	175.85	139.25	134.59	127.72	117.29	113.08	110.42	106.65	101.32	93.34	86.02	80.47	74.93

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

26 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Remuneration subject to source deductions. Use the appropriate bracket.

300.00 – 303.99	60.58		
304.00 – 307.99	61.38		
308.00 – 311.99	62.19		
312.00 – 315.99	62.99		
316.00 – 319.99	63.79		
320.00 – 323.99	64.59		
324.00 – 327.99	65.40		
328.00 – 331.99	66.20		
332.00 – 335.99	67.00		
336.00 – 339.99	67.80		
340.00 – 343.99	68.61		
344.00 – 347.99	69.41		
348.00 – 351.99	70.21		
352.00 – 355.99	71.01		
356.00 – 359.99	71.81		
360.00 – 363.99	72.62		
364.00 – 367.99	73.42	0.22	
368.00 – 371.99	74.22	1.02	
372.00 – 375.99	75.02	1.82	
376.00 – 379.99	75.83	2.63	
380.00 – 383.99	76.63	3.43	
384.00 – 387.99	77.43	4.23	
388.00 – 391.99	78.23	5.03	
392.00 – 395.99	79.04	5.84	
396.00 – 399.99	79.84	6.64	
400.00 – 403.99	80.64	7.44	
404.00 – 407.99	81.44	8.24	
408.00 – 411.99	82.25	9.05	
412.00 – 415.99	83.05	9.85	0.53
416.00 – 419.99	83.85	10.65	1.33
420.00 – 423.99	84.65	11.45	2.14
424.00 – 427.99	85.46	12.26	2.94
428.00 – 431.99	86.26	13.06	3.74
432.00 – 435.99	87.06	13.86	4.54
436.00 – 439.99	87.86	14.66	5.35
440.00 – 443.99	88.67	15.47	6.15
444.00 – 447.99	89.47	16.27	6.95
448.00 – 451.99	90.27	17.07	7.75
452.00 – 455.99	91.07	17.87	8.56
456.00 – 459.99	91.87	18.68	9.36

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

24 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Remuneration subject to source deductions. Use the appropriate bracket.			
325.00 – 328.99	65.60		
329.00 – 332.99	66.40		
333.00 – 336.99	67.20		
337.00 – 340.99	68.00		
341.00 – 344.99	68.81		
345.00 – 348.99	69.61		
349.00 – 352.99	70.41		
353.00 – 356.99	71.21		
357.00 – 360.99	72.02		
361.00 – 364.99	72.82		
365.00 – 368.99	73.62		
369.00 – 372.99	74.42		
373.00 – 376.99	75.23		
377.00 – 380.99	76.03		
381.00 – 384.99	76.83		
385.00 – 388.99	77.63		
389.00 – 392.99	78.43		
393.00 – 396.99	79.24	0.74	
397.00 – 400.99	80.04	1.54	
401.00 – 404.99	80.84		
405.00 – 408.99	81.64	2.34	
409.00 – 412.99	82.45	3.15	
413.00 – 416.99	83.25	3.95	
417.00 – 420.99	84.05	4.75	
421.00 – 424.99	84.85	5.55	
425.00 – 428.99	85.66	6.36	
429.00 – 432.99	86.46	7.16	
433.00 – 436.99	87.26	7.96	
437.00 – 440.99	88.06	8.76	
441.00 – 444.99	88.87	9.57	
445.00 – 448.99	89.67	10.37	0.28
449.00 – 452.99	90.47	11.17	1.08
453.00 – 456.99	91.27	11.97	1.88
457.00 – 460.99	92.08	12.78	2.68
461.00 – 464.99	92.88	13.58	3.49
465.00 – 468.99	93.68	14.38	4.29
469.00 – 472.99	94.48	15.18	5.09
473.00 – 476.99	95.29	15.99	5.89
477.00 – 480.99	96.09	16.79	6.70
481.00 – 484.99	96.89	17.59	7.50

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket. Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

485.00 – 494.99	98.29	18.99	8.90								
495.00 – 504.99	100.30	21.00	10.91								
505.00 – 514.99	102.31	23.01	12.91								
515.00 – 524.99	104.31	25.01	14.92	0.02							
525.00 – 534.99	106.32	27.02	16.93	2.03							
535.00 – 544.99	108.32	29.02	18.93	4.03							
545.00 – 554.99	110.33	31.03	20.94	6.04							
555.00 – 564.99	112.34	33.04	22.94	8.04							
565.00 – 574.99	114.34	35.04	24.95	10.05							
575.00 – 584.99	116.35	37.05	26.96	12.06							
585.00 – 594.99	118.35	39.05	28.96	14.06							
595.00 – 604.99	120.36	41.06	30.97	16.07							
605.00 – 614.99	122.37	43.07	32.97	18.07							
615.00 – 624.99	124.37	45.07	34.98	20.08							
625.00 – 634.99	126.38	47.08	36.99	22.09							
635.00 – 644.99	128.38	49.08	38.99	24.09	1.50						
645.00 – 654.99	130.39	51.09	41.00	26.10	3.51						
655.00 – 664.99	132.40	53.10	43.00	28.10	5.52						
665.00 – 674.99	134.40	55.10	45.01	30.11	7.52						
675.00 – 684.99	136.41	57.11	47.02	32.12	9.53	0.40					
685.00 – 694.99	138.41	59.11	49.02	34.12	11.53	2.40					
695.00 – 704.99	140.42	61.12	51.03	36.13	13.54	4.41					
705.00 – 714.99	142.43	63.13	53.03	38.13	15.55	6.42	0.65				
715.00 – 724.99	144.43	65.13	55.04	40.14	17.55	8.42	2.65				
725.00 – 734.99	146.44	67.14	57.05	42.15	19.56	10.43	4.66				
735.00 – 744.99	148.44	69.14	59.05	44.15	21.56	12.43	6.67				
745.00 – 754.99	150.45	71.15	61.06	46.16	23.57	14.44	8.67	0.50			
755.00 – 764.99	152.46	73.16	63.06	48.16	25.58	16.45	10.68	2.51			
765.00 – 774.99	154.46	75.16	65.07	50.17	27.58	18.45	12.68	4.51			
775.00 – 784.99	156.47	77.17	67.08	52.18	29.59	20.46	14.69	6.52			
785.00 – 794.99	158.47	79.17	69.08	54.18	31.59	22.46	16.70	8.53			
795.00 – 804.99	160.48	81.18	71.09	56.19	33.60	24.47	18.70	10.53			
805.00 – 814.99	162.49	83.19	73.09	58.19	35.61	26.48	20.71	12.54	1.00		
815.00 – 824.99	164.49	85.19	75.10	60.20	37.61	28.48	22.71	14.54	3.01		
825.00 – 834.99	166.50	87.20	77.11	62.21	39.62	30.49	24.72	16.55	5.02		
835.00 – 844.99	168.50	89.20	79.11	64.21	41.62	32.49	26.73	18.56	7.02		
845.00 – 854.99	170.51	91.21	81.12	66.22	43.63	34.50	28.73	20.56	9.03		
855.00 – 864.99	172.52	93.22	83.12	68.22	45.64	36.51	30.74	22.57	11.03		
865.00 – 874.99	174.52	95.22	85.13	70.23	47.64	38.51	32.74	24.57	13.04		
875.00 – 884.99	176.53	97.23	87.14	72.24	49.65	40.52	34.75	26.58	15.05		

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

24 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Remuneration subject to source deductions. Use the appropriate bracket.

1,685.00 – 1,704.99	359.68	270.28	255.38	223.66	219.90	209.73	198.19	180.89	165.03	153.02	141.00	129.95	121.30	4.81
1,705.00 – 1,724.99	364.29	284.99	274.90	260.00	222.51	214.34	202.81	185.50	169.64	157.63	145.61	134.56	125.91	4.81
1,725.00 – 1,744.99	368.90	289.60	279.51	264.61	242.02	232.89	227.13	218.95	207.42	190.12	174.26	162.24	150.23	4.81
1,745.00 – 1,764.99	373.52	294.22	284.12	269.23	246.64	237.51	231.74	223.57	212.03	194.73	178.87	166.86	154.84	4.81
1,765.00 – 1,784.99	378.13	298.83	288.74	273.84	251.25	242.12	236.35	228.18	216.65	199.35	183.49	171.47	159.46	4.81
1,785.00 – 1,804.99	382.74	303.45	293.35	278.45	255.87	246.73	240.97	232.80	221.26	203.96	188.10	176.09	164.07	4.81
1,805.00 – 1,824.99	387.36	308.06	297.97	283.07	260.48	251.35	245.58	237.41	225.88	208.57	192.71	180.70	168.68	4.81
1,825.00 – 1,844.99	391.97	312.67	302.58	287.68	265.09	255.96	250.19	242.02	230.49	213.19	197.33	185.31	173.30	4.81
1,845.00 – 1,864.99	396.59	317.29	307.19	292.30	269.71	260.58	254.81	246.64	235.10	217.80	201.94	189.93	177.91	4.81
1,865.00 – 1,884.99	401.20	321.90	311.81	296.91	274.32	265.19	259.42	251.25	239.72	222.42	206.56	194.54	182.53	4.81
1,885.00 – 1,904.99	405.81	326.51	316.42	301.52	278.93	269.80	264.04	255.87	244.33	227.03	211.17	199.15	187.14	4.81
1,905.00 – 1,924.99	410.43	331.13	321.04	306.14	283.55	274.42	268.65	260.48	248.94	231.64	215.78	203.77	191.75	4.81
1,925.00 – 1,944.99	415.04	335.74	325.65	310.75	288.16	279.03	273.26	265.09	253.56	236.26	220.40	208.38	196.37	4.81
1,945.00 – 1,964.99	419.66	340.36	330.26	315.36	292.78	283.64	277.88	269.71	258.17	240.87	225.01	213.00	200.98	4.81
1,965.00 – 1,984.99	424.27	344.97	334.88	319.98	288.26	288.26	282.49	274.32	262.79	245.48	229.62	217.61	205.59	4.81
1,985.00 – 2,004.99	428.88	349.58	339.49	324.59	302.00	292.87	287.10	278.93	267.40	250.10	234.24	222.22	210.21	4.81
2,005.00 – 2,024.99	433.50	354.20	344.10	329.21	306.62	297.49	291.72	283.55	272.01	254.71	238.85	226.84	214.82	4.81
2,025.00 – 2,044.99	438.11	358.81	348.72	333.82	311.23	306.33	296.33	288.16	276.63	259.33	243.47	231.45	219.44	4.81
2,045.00 – 2,064.99	442.72	363.42	353.33	338.43	315.84	306.71	300.95	292.78	281.24	263.94	248.08	236.06	224.05	4.81
2,065.00 – 2,084.99	447.34	368.04	357.95	343.05	320.46	311.33	305.56	297.39	285.85	268.55	252.69	240.68	228.66	4.81
2,085.00 – 2,104.99	452.30	373.00	362.91	348.01	325.42	316.29	310.52	290.82	283.35	270.82	257.66	245.64	233.63	4.81
2,105.00 – 2,124.99	457.52	378.22	368.13	353.23	331.51	315.74	315.74	296.04	278.73	262.87	250.86	238.84	227.79	4.81
2,125.00 – 2,144.99	462.73	383.43	373.34	358.44	335.85	326.72	320.96	312.79	301.25	283.95	268.09	256.07	244.06	4.81
2,145.00 – 2,164.99	467.95	388.65	378.56	363.66	341.07	331.94	326.17	318.00	306.47	289.16	273.30	261.29	249.27	4.81
2,165.00 – 2,184.99	473.17	393.87	383.77	368.87	346.29	337.15	331.39	323.22	311.68	294.38	278.52	266.51	254.49	4.81
2,185.00 – 2,204.99	478.38	399.08	388.99	374.09	351.50	342.37	336.60	328.43	316.90	299.60	283.74	271.72	259.71	4.81
2,205.00 – 2,224.99	483.60	404.30	394.20	379.31	356.72	347.59	341.82	330.81	318.95	302.11	286.95	276.94	264.92	4.81
2,225.00 – 2,244.99	488.81	409.51	399.42	384.52	361.93	352.80	347.03	338.86	327.33	310.03	294.17	282.15	270.14	4.81
2,245.00 – 2,264.99	494.03	414.73	404.64	389.74	367.15	358.02	352.25	344.08	332.54	315.24	299.38	287.37	275.35	4.81
2,265.00 – 2,284.99	499.24	419.94	409.85	394.95	372.36	363.23	357.47	349.29	337.76	320.46	304.60	292.58	280.57	4.81
2,285.00 – 2,304.99	504.46	425.16	415.07	400.17	377.58	368.45	362.68	354.51	342.98	325.67	309.81	297.80	285.78	4.81
2,305.00 – 2,324.99	509.67	430.37	420.28	405.38	382.79	373.66	367.90	359.73	348.19	330.89	315.03	303.01	291.00	4.81
2,325.00 – 2,344.99	514.89	435.59	425.50	410.60	388.01	378.88	373.11	364.94	353.41	336.11	320.25	308.23	296.22	4.81
2,345.00 – 2,364.99	520.11	440.81	430.71	415.81	393.23	384.09	378.33	370.16	358.62	341.32	325.46	313.45	301.43	4.81
2,365.00 – 2,384.99	525.32	446.02	435.93	421.03	398.44	389.31	383.54	375.37	363.84	346.54	330.68	318.66	306.65	4.81
2,385.00 – 2,404.99	530.54	451.24	441.14	426.25	403.66	394.53	388.76	380.59	369.05	351.75	335.89	323.88	311.86	4.81
2,405.00 – 2,424.99	535.75	456.45	446.36	431.46	408.87	399.74	393.97	385.80	374.27	357.97	341.11	329.09	317.08	4.81
2,425.00 – 2,444.99	540.97	451.58	436.68	414.09	404.96	399.12	397.49	391.02	379.49	362.18	346.32	332.29	319.24	4.81
2,445.00 – 2,464.99	546.18	466.88	456.79	419.30	410.17	404.41	404.41	396.24	384.70	367.40	351.54	339.52	327.51	4.81
2,465.00 – 2,484.99	551.40	472.10	462.01	424.52	415.39	409.62	409.62	401.45	389.92	372.61	356.75	344.74	332.72	4.81

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Table with columns for remuneration brackets (e.g., 4,085.00 to 7,205.00) and 24 corresponding values for pay periods per year.

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)**12** pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket. Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

650.00 – 657.99	131.19	
658.00 – 665.99	132.80	
666.00 – 673.99	134.40	
674.00 – 681.99	136.01	
682.00 – 689.99	137.61	
690.00 – 697.99	139.22	
698.00 – 705.99	140.82	
706.00 – 713.99	142.43	
714.00 – 721.99	144.03	
722.00 – 729.99	145.64	
730.00 – 737.99	147.24	
738.00 – 745.99	148.85	
746.00 – 753.99	150.45	
754.00 – 761.99	152.05	
762.00 – 769.99	153.66	
770.00 – 777.99	155.26	
778.00 – 785.99	156.87	
786.00 – 793.99	158.47	1.48
794.00 – 801.99	160.08	3.08
802.00 – 809.99	161.68	
810.00 – 817.99	163.29	4.69
818.00 – 825.99	164.89	6.29
826.00 – 833.99	166.50	7.90
834.00 – 841.99	168.10	9.50
842.00 – 849.99	169.71	11.11
850.00 – 857.99	171.31	12.71
858.00 – 865.99	172.92	14.32
866.00 – 873.99	174.52	15.92
874.00 – 881.99	176.13	17.53
882.00 – 889.99	177.73	19.13
890.00 – 897.99	179.34	20.74
898.00 – 905.99	180.94	22.34
906.00 – 913.99	182.55	23.95
914.00 – 921.99	184.15	25.55
922.00 – 929.99	185.76	27.16
930.00 – 937.99	187.36	28.76
938.00 – 945.99	188.97	30.37
946.00 – 953.99	190.57	31.97
954.00 – 961.99	192.17	33.58
962.00 – 969.99	193.78	35.18
		14.99

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A) **12 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Remuneration subject to source deductions. Use the appropriate bracket.

970.00 – 989.99	196.59	37.99	17.80						
990.00 – 1,009.99	200.60	42.00	21.82						
1,010.00 – 1,029.99	204.61	46.01	25.83						
1,030.00 – 1,049.99	208.62	50.02	29.84	0.04					
1,050.00 – 1,069.99	212.64	54.04	33.85	4.05					
1,070.00 – 1,089.99	216.65	58.05	37.86	8.07					
1,090.00 – 1,109.99	220.66	62.06	41.88	12.08					
1,110.00 – 1,129.99	224.67	66.07	45.89	16.09					
1,130.00 – 1,149.99	228.68	70.08	49.90	20.10					
1,150.00 – 1,169.99	232.70	74.10	53.91	24.11					
1,170.00 – 1,189.99	236.71	78.11	57.92	28.13					
1,190.00 – 1,209.99	240.72	82.12	61.94	32.14					
1,210.00 – 1,229.99	244.73	86.13	65.95	36.15					
1,230.00 – 1,249.99	248.74	90.14	69.96	40.16					
1,250.00 – 1,269.99	252.76	94.16	73.97	44.17					
1,270.00 – 1,289.99	256.77	98.17	77.98	48.19	3.01				
1,290.00 – 1,309.99	260.78	102.18	82.00	52.20	7.02				
1,310.00 – 1,329.99	264.79	106.19	86.01	56.21	11.03				
1,330.00 – 1,349.99	268.80	110.20	90.02	60.22	15.04				
1,350.00 – 1,369.99	272.82	114.22	94.03	64.23	19.06	0.79			
1,370.00 – 1,389.99	276.83	118.23	98.04	68.25	23.07	4.81			
1,390.00 – 1,409.99	280.84	122.24	102.06	72.26	27.08	8.82			
1,410.00 – 1,429.99	284.85	126.25	106.07	76.27	31.09	12.83	1.30		
1,430.00 – 1,449.99	288.86	130.26	110.08	80.28	35.10	16.84	5.31		
1,450.00 – 1,469.99	292.88	134.28	114.09	84.29	39.12	20.85	9.32		
1,470.00 – 1,489.99	296.89	138.29	118.10	88.31	43.13	24.87	13.33		
1,490.00 – 1,509.99	300.90	142.30	122.12	92.32	47.14	28.88	17.34	1.00	
1,510.00 – 1,529.99	304.91	146.31	126.13	96.33	51.15	32.89	21.36	5.01	
1,530.00 – 1,549.99	308.92	150.32	130.14	100.34	55.16	36.90	25.37	9.03	
1,550.00 – 1,569.99	312.94	154.34	134.15	104.35	59.18	40.91	29.38	13.04	
1,570.00 – 1,589.99	316.95	158.35	138.16	108.37	63.19	44.93	33.39	17.05	
1,590.00 – 1,609.99	320.96	162.36	142.18	112.38	67.20	48.94	37.40	21.06	
1,610.00 – 1,629.99	324.97	166.37	146.19	116.39	71.21	52.95	41.42	25.07	2.01
1,630.00 – 1,649.99	328.98	170.38	150.20	120.40	75.22	56.96	45.43	29.09	6.02
1,650.00 – 1,669.99	333.00	174.40	154.21	124.41	79.24	60.97	49.44	33.10	10.03
1,670.00 – 1,689.99	337.01	178.41	158.22	128.43	83.25	64.99	53.45	37.11	14.04
1,690.00 – 1,709.99	341.02	182.42	162.24	132.44	87.26	69.00	57.46	41.12	18.05
1,710.00 – 1,729.99	345.03	186.43	166.25	136.45	91.27	73.01	61.48	45.13	22.07
1,730.00 – 1,749.99	349.04	190.44	170.26	140.46	95.28	77.02	65.49	49.15	26.08
1,750.00 – 1,769.99	353.06	194.46	174.27	144.47	99.30	81.03	69.50	53.16	30.09

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 32 (Schedule A)

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

Table with 14 columns: Remuneration, Deduction 1, Deduction 2, Deduction 3, Deduction 4, Deduction 5, Deduction 6, Deduction 7, Deduction 8, Deduction 9, Deduction 10, Deduction 11, Deduction 12, Deduction 13. Rows range from 1,770.00 to 3,330.00.

* If the amount on line 15 of form TP-1015.3-V exceeds \$25,550, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

Source Deductions respecting the Québec Pension Plan

Tables A and B

IMPORTANT: Overtime pay, retroactive pay, bonuses, etc., are considered regular remuneration if they are paid along with the employee's wages. If they are paid separately, do not use the following tables; instead, deduct 3% of the gross amount without taking the exemption into account.

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Table with 52 columns representing pay periods and multiple rows of numerical data. The data is organized into several vertical sections, each with a header row. The values generally increase from left to right across the pay periods.

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Table with 10 columns and 300 rows of numerical data, organized in 10 groups of 30 rows each. The columns represent different years from 1970 to 1997.

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

404.65	405.95	407.26	408.58	409.90	411.22	412.54	413.86	415.18	416.50	417.82	419.14	420.46	421.78	423.10	424.42	425.74	427.06	428.38	429.70	431.02	432.34	433.66	434.98	436.30	437.62	438.94	440.26	441.58	442.90	444.22	445.54	446.86	448.18	449.50	450.82	452.14	453.46	454.78	456.10	457.42	458.74	460.06	461.38	462.70	464.02	465.34	466.66	467.98	469.30	470.62	471.94	473.26	474.58	475.90	477.22	478.54	479.86	481.18	482.50	483.82	485.14	486.46	487.78	489.10	490.42	491.74	493.06	494.38	495.70	497.02	498.34	499.66	500.98	502.30	503.62	504.94	506.26	507.58	508.90	510.22	511.54	512.86	514.18	515.50	516.82	518.14	519.46	520.78	522.10	523.42	524.74	526.06	527.38	528.70	530.02	531.34	532.66	533.98	535.30	536.62	537.94	539.26	540.58	541.90	543.22	544.54	545.86	547.18	548.50	549.82	551.14	552.46	553.78	555.10	556.42	557.74	559.06	560.38	561.70	563.02	564.34	565.66	566.98	568.30	569.62	570.94	572.26	573.58	574.90	576.22	577.54	578.86	580.18	581.50	582.82	584.14	585.46	586.78	588.10	589.42	590.74	592.06	593.38	594.70	596.02	597.34	598.66	600.00	601.30	602.60	603.90	605.20	606.50	607.80	609.10	610.40	611.70	613.00	614.30	615.60	616.90	618.20	619.50	620.80	622.10	623.40	624.70	626.00	627.30	628.60	629.90	631.20	632.50	633.80	635.10	636.40	637.70	639.00	640.30	641.60	642.90	644.20	645.50	646.80	648.10	649.40	650.70	652.00	653.30	654.60	655.90	657.20	658.50	659.80	661.10	662.40	663.70	665.00	666.30	667.60	668.90	670.20	671.50	672.80	674.10	675.40	676.70	678.00	679.30	680.60	681.90	683.20	684.50	685.80	687.10	688.40	689.70	691.00	692.30	693.60	694.90	696.20	697.50	698.80	700.10	701.40	702.70	704.00	705.30	706.60	707.90	709.20	710.50	711.80	713.10	714.40	715.70	717.00	718.30	719.60	720.90	722.20	723.50	724.80	726.10	727.40	728.70	730.00	731.30	732.60	733.90	735.20	736.50	737.80	739.10	740.40	741.70	743.00	744.30	745.60	746.90	748.20	749.50	750.80	752.10	753.40	754.70	756.00	757.30	758.60	760.00	761.30	762.60	763.90	765.20	766.50	767.80	769.10	770.40	771.70	773.00	774.30	775.60	776.90	778.20	779.50	780.80	782.10	783.40	784.70	786.00	787.30	788.60	790.00	791.30	792.60	793.90	795.20	796.50	797.80	799.10	800.40	801.70	803.00	804.30	805.60	806.90	808.20	809.50	810.80	812.10	813.40	814.70	816.00	817.30	818.60	820.00	821.30	822.60	823.90	825.20	826.50	827.80	829.10	830.40	831.70	833.00	834.30	835.60	836.90	838.20	839.50	840.80	842.10	843.40	844.70	846.00	847.30	848.60	850.00	851.30	852.60	853.90	855.20	856.50	857.80	859.10	860.40	861.70	863.00	864.30	865.60	866.90	868.20	869.50	870.80	872.10	873.40	874.70	876.00	877.30	878.60	880.00	881.30	882.60	883.90	885.20	886.50	887.80	889.10	890.40	891.70	893.00	894.30	895.60	896.90	898.20	899.50	900.80	902.10	903.40	904.70	906.00	907.30	908.60	910.00	911.30	912.60	913.90	915.20	916.50	917.80	919.10	920.40	921.70	923.00	924.30	925.60	926.90	928.20	929.50	930.80	932.10	933.40	934.70	936.00	937.30	938.60	940.00	941.30	942.60	943.90	945.20	946.50	947.80	949.10	950.40	951.70	953.00	954.30	955.60	956.90	958.20	959.50	960.80	962.10	963.40	964.70	966.00	967.30	968.60	970.00	971.30	972.60	973.90	975.20	976.50	977.80	979.10	980.40	981.70	983.00	984.30	985.60	986.90	988.20	989.50	990.80	992.10	993.40	994.70	996.00	997.30	998.60	1000.00
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QPP Contributions – TABLE A: 52 periods

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Table with 52 columns representing pay periods per year. The table contains numerical data for each period, organized into two main sections: 1-26 and 27-52. Each section contains a grid of values for each of the 52 periods.

QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Table with 15 columns representing pay periods per year (from 1,730.00 to 2,320.00) and 15 rows representing 52 pay periods per year (from 147.77 to 165.05). The table contains numerical data for QPP contributions.

For remuneration over \$5,229.99, consult section D on page 34 of the Guide for Employers (TP-1015-G-V), or page 27 of the Guide for Small Business Employers (TPF-1015-GP-V).

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

0.00	134.61	153.21	171.96	190.71	209.46	209.76	240	228.21	3.00
0.01	134.62	153.22	171.97	190.72	209.47	209.77	2.41	228.22	3.01
0.02	135.08	153.83	172.58	191.33	210.08	210.39	2.42	228.83	3.02
0.03	135.70	154.45	173.20	191.95	210.70	211.01	2.43	229.45	3.03
0.04	135.41	154.16	172.91	191.66	210.41	210.71	2.44	229.16	3.04
0.05	136.92	155.67	173.92	192.77	211.92	211.32	2.45	230.07	3.05
0.06	136.64	155.39	173.64	192.49	211.64	211.04	2.46	229.79	3.06
0.07	136.65	155.40	173.65	192.50	211.65	211.05	2.47	229.80	3.07
0.08	137.26	156.01	174.27	193.21	212.37	211.82	2.48	231.01	3.08
0.09	137.57	156.32	174.77	193.52	212.87	212.32	2.49	231.52	3.09
0.10	137.89	156.63	175.08	193.83	213.38	212.89	2.50	232.03	3.10
0.11	138.50	157.24	175.70	194.45	214.00	213.50	2.51	232.65	3.11
0.12	138.81	157.55	176.02	194.77	214.32	213.82	2.52	232.97	3.12
0.13	138.82	157.56	176.03	194.78	214.33	213.83	2.53	232.98	3.13
0.14	138.83	157.57	176.03	194.78	214.33	213.83	2.54	232.98	3.14
0.15	139.45	158.20	176.65	195.40	215.00	214.45	2.55	233.50	3.15
0.16	139.76	158.51	176.96	195.71	215.32	214.76	2.56	233.81	3.16
0.17	139.77	158.52	176.97	195.72	215.33	214.77	2.57	233.82	3.17
0.18	140.08	158.83	177.30	196.04	216.00	215.30	2.58	234.14	3.18
0.19	140.70	159.45	177.92	196.66	216.66	215.96	2.59	234.80	3.19
0.20	141.01	159.76	178.21	196.96	217.27	216.01	2.60	234.76	3.20
0.21	141.32	159.77	178.52	197.27	217.57	216.32	2.61	234.77	3.21
0.22	141.64	160.08	178.83	197.58	217.89	216.64	2.62	235.08	3.22
0.23	141.65	160.09	178.84	197.59	217.90	216.65	2.63	235.09	3.23
0.24	141.96	160.70	179.15	198.21	218.65	217.26	2.64	236.01	3.24
0.25	142.27	161.32	179.77	198.82	219.27	217.57	2.65	236.02	3.25
0.26	142.89	161.33	180.08	199.14	219.58	217.89	2.66	236.64	3.26
0.27	143.20	161.65	180.40	199.45	219.90	218.21	2.67	236.65	3.27
0.28	143.51	161.96	180.71	199.76	220.22	218.51	2.68	237.26	3.28
0.29	143.82	162.27	181.02	199.77	220.07	218.82	2.69	237.27	3.29
0.30	143.83	162.58	181.33	200.08	220.40	219.14	2.70	237.58	3.30
0.31	144.45	163.20	181.65	200.70	221.15	219.45	2.71	237.90	3.31
0.32	144.46	163.21	181.66	200.71	221.16	219.46	2.72	238.21	3.32
0.33	144.77	163.52	182.27	201.02	221.97	220.07	2.73	238.52	3.33
0.34	145.08	163.83	182.58	201.33	222.08	220.39	2.74	238.83	3.34
0.35	145.40	164.15	183.20	201.65	223.00	220.70	2.75	239.15	3.35
0.36	145.71	164.46	183.51	201.96	224.00	221.01	2.76	239.46	3.36
0.37	146.02	164.77	183.82	202.27	225.00	221.32	2.77	240.07	3.37
0.38	146.64	165.08	184.14	202.58	226.00	221.64	2.78	240.69	3.38
0.39	146.95	165.40	184.45	202.90	227.00	221.95	2.79	241.40	3.39
0.40	147.26	165.71	184.76	203.21	228.00	222.26	2.80	242.01	3.40
0.41	147.57	166.02	185.07	203.52	229.00	222.57	2.81	242.72	3.41
0.42	147.88	166.33	185.38	203.83	230.00	222.88	2.82	243.43	3.42
0.43	148.20	166.64	185.70	204.15	231.00	223.20	2.83	244.15	3.43
0.44	148.21	166.65	185.71	204.16	231.01	223.21	2.84	244.16	3.44
0.45	148.52	167.27	186.02	204.77	232.52	223.82	2.85	245.27	3.45
0.46	148.83	167.58	186.33	205.08	233.52	224.14	2.86	245.98	3.46
0.47	149.15	167.90	186.65	205.40	234.52	224.45	2.87	246.70	3.47
0.48	149.46	168.21	186.96	205.71	235.52	224.76	2.88	247.42	3.48
0.49	149.77	168.52	187.27	206.02	236.52	225.07	2.89	248.14	3.49
0.50	150.08	168.83	187.58	206.33	237.52	225.39	2.90	248.86	3.50
0.51	150.40	169.15	187.90	206.65	238.52	225.70	2.91	249.58	3.51
0.52	150.71	169.46	188.21	206.96	239.52	226.01	2.92	250.30	3.52
0.53	151.02	169.77	188.52	207.27	240.52	226.32	2.93	251.02	3.53
0.54	151.33	170.08	188.83	207.58	241.52	226.63	2.94	251.74	3.54
0.55	151.65	170.40	189.15	207.90	242.52	226.95	2.95	252.46	3.55
0.56	151.96	170.71	189.46	208.21	243.52	227.26	2.96	253.18	3.56
0.57	152.27	171.02	189.77	208.52	244.52	227.57	2.97	253.90	3.57
0.58	152.58	171.33	190.08	208.83	245.52	227.88	2.98	254.62	3.58
0.59	152.90	171.65	190.40	209.15	246.52	228.20	2.99	255.34	3.59

QPP Contributions - TABLE A: Continuous Employment

26 pay periods per year

Table with 16 columns and 48 rows of numerical data. The table contains a grid of values representing QPP contributions for various pay periods, organized into four sections of 12 rows each. Each section shows values for 16 different periods, with values generally increasing from left to right and bottom to top within each section.

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with 26 columns representing pay periods and 185 rows representing contribution values. The values range from approximately 28.80 to 31.90 across the columns and 1,034.46 to 1,032.90 across the rows.

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with 15 columns representing different payment periods from 1973 to 1997. The table lists numerical values for each period, such as 3,490.00 for 1973 and 4,080.00 for 1997.

For remuneration over \$8,969.99, consult section D on page 34 of the Guide for Employers (TP-1015-G-V), or page 27 of the Guide for Small Business Employers (TPF-1015-GP-V).

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with 24 columns representing pay periods per year and rows of numerical data for QPP contributions. The table is organized into four distinct blocks of 24 rows each, with each block containing a full set of 24 columns.

QPP Contributions – TABLE A: 24 periods

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with columns for contribution amounts (e.g., 6,030.00, 6,049.99) and rows for various amounts. Includes a detailed note on the right side regarding remittance on page 34 of the Guide for Small Business Employers.

QPP Contributions – TABLE A: 24 periods

QPP Contributions - TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns and 100 rows of numerical data representing QPP contributions for continuous employment.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns representing years from 1979 to 1997. Each row contains a list of 12 numerical values representing QPP contributions for that year.

QPP Contributions – TABLE A: Continuous Employment

Table with 13 columns: 12 pay periods per year (36.00 to 39.50) and 12 pay periods per year (36.00 to 39.50). Rows represent various contribution values from 1,416.51 to 1,434.95.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

Table with 12 columns: 12 pay periods per year. Each column contains numerical data for 50 consecutive periods.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns and 100 rows of numerical data representing QPP contributions for continuous employment from 1979 to 1997.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 10 columns (numbered 68.40 to 68.59) and rows of numerical data representing QPP contributions for 12 periods per year. Each column contains values for 12 periods, showing a general upward trend over time.

QPP Contributions – TABLE A: 12 periods

QPP Contributions – TABLE B: Non-Continuous Employment

Rate per day

Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction
0.00	14.58	0.00	0.00	22.24	22.54	0.25	30.05	30.36	0.50	37.87	38.17
14.59	15.04	0.01	0.01	22.55	22.86	0.26	30.37	30.67	0.51	38.18	38.48
15.05	15.36	0.02	0.02	22.87	23.17	0.27	30.68	30.98	0.52	38.49	38.79
15.37	15.67	0.03	0.03	23.18	23.48	0.28	30.99	31.29	0.53	38.80	39.11
15.68	15.98	0.04	0.04	23.49	23.79	0.29	31.30	31.61	0.54	39.12	39.42
15.99	16.29	0.05	0.05	23.80	24.11	0.30	31.62	31.92	0.55	39.43	39.73
16.30	16.61	0.06	0.06	24.12	24.42	0.31	31.93	32.23	0.56	39.74	40.04
16.62	16.92	0.07	0.07	24.43	24.73	0.32	32.24	32.54	0.57	40.05	40.35
16.93	17.23	0.08	0.08	24.74	25.04	0.33	32.55	32.85	0.58	40.37	40.67
17.24	17.54	0.09	0.09	25.05	25.35	0.34	32.87	33.17	0.59	40.68	40.98
17.55	17.86	0.10	0.10	25.37	25.67	0.35	33.18	33.48	0.60	40.99	41.29
17.87	18.17	0.11	0.11	25.68	25.98	0.36	33.49	33.79	0.61	41.30	41.61
18.18	18.48	0.12	0.12	25.99	26.29	0.37	33.80	34.11	0.62	41.62	41.92
18.49	18.79	0.13	0.13	26.30	26.61	0.38	34.12	34.42	0.63	41.93	42.23
18.80	19.11	0.14	0.14	26.62	26.92	0.39	34.43	34.73	0.64	42.24	42.54
19.12	19.42	0.15	0.15	26.93	27.23	0.40	34.74	35.04	0.65	42.55	42.86
19.43	19.73	0.16	0.16	27.24	27.54	0.41	35.05	35.36	0.66	42.87	43.17
19.74	20.04	0.17	0.17	27.55	27.86	0.42	35.37	35.67	0.67	43.18	43.48
20.05	20.36	0.18	0.18	27.87	28.17	0.43	35.68	35.98	0.68	43.49	43.79
20.37	20.67	0.19	0.19	28.18	28.48	0.44	35.99	36.29	0.69	43.80	44.11
20.68	20.98	0.20	0.20	28.49	28.79	0.45	36.30	36.61	0.70	44.12	44.42
20.99	21.29	0.21	0.21	28.80	29.11	0.46	36.62	36.92	0.71	44.43	44.73
21.30	21.61	0.22	0.22	29.12	29.42	0.47	36.93	37.23	0.72	44.74	45.04
21.62	21.92	0.23	0.23	29.43	29.73	0.48	37.24	37.54	0.73	45.05	45.36
21.93	22.23	0.24	0.24	29.74	30.04	0.49	37.55	37.86	0.74	45.37	45.67

For rates exceeding \$53.48, consult page 33 of the *Guide for Employers (TP-1015.G-V)*, or page 26 of the *Guide for Small Business Employers (TPF-1015.GP-V)*.

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per day by the number of days for which remuneration is paid.

Rate per hour

Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction
0.00	1.75	0.00	0.00	9.41	9.71	0.25	17.22	17.53	0.50	25.04	25.34
1.76	2.21	0.01	0.01	9.72	10.03	0.26	17.54	17.84	0.51	25.35	25.65
2.22	2.53	0.02	0.02	10.04	10.34	0.27	17.85	18.15	0.52	25.66	25.96
2.54	2.84	0.03	0.03	10.35	10.65	0.28	18.16	18.46	0.53	25.97	26.28
2.85	3.15	0.04	0.04	10.66	10.96	0.29	18.47	18.78	0.54	26.29	26.59
3.16	3.46	0.05	0.05	10.97	11.28	0.30	18.79	19.09	0.55	26.60	26.90
3.47	3.78	0.06	0.06	11.29	11.59	0.31	19.10	19.40	0.56	26.91	27.21
3.79	4.09	0.07	0.07	11.60	11.90	0.32	19.41	19.71	0.57	27.22	27.53
4.10	4.40	0.08	0.08	11.91	12.21	0.33	19.72	20.03	0.58	27.54	27.84
4.41	4.71	0.09	0.09	12.22	12.53	0.34	20.04	20.34	0.59	27.85	28.15
4.72	5.03	0.10	0.10	12.54	12.84	0.35	20.35	20.65	0.60	28.16	28.46
5.04	5.34	0.11	0.11	12.85	13.15	0.36	20.66	20.96	0.61	28.47	28.78
5.35	5.65	0.12	0.12	13.16	13.46	0.37	20.97	21.28	0.62	28.79	29.09
5.66	5.96	0.13	0.13	13.47	13.78	0.38	21.29	21.59	0.63	29.10	29.40
5.97	6.28	0.14	0.14	13.79	14.09	0.39	21.60	21.90	0.64	29.41	29.71
6.29	6.59	0.15	0.15	14.10	14.40	0.40	21.91	22.21	0.65	29.72	30.03
6.60	6.90	0.16	0.16	14.41	14.71	0.41	22.22	22.53	0.66	30.04	30.34
6.91	7.21	0.17	0.17	14.72	15.03	0.42	30.35	30.65	0.67	30.35	30.65
7.22	7.53	0.18	0.18	15.04	15.34	0.43	30.66	30.96	0.68	30.66	30.96
7.54	7.84	0.19	0.19	15.35	15.65	0.44	30.97	31.28	0.69	30.97	31.28
7.85	8.15	0.20	0.20	15.66	15.96	0.45	31.29	31.59	0.70	31.29	31.59
8.16	8.46	0.21	0.21	15.97	16.28	0.46	31.60	31.90	0.71	31.60	31.90
8.47	8.78	0.22	0.22	16.29	16.59	0.47	31.91	32.21	0.72	31.91	32.21
8.79	9.09	0.23	0.23	16.60	16.90	0.48	32.22	32.53	0.73	32.22	32.53
9.10	9.40	0.24	0.24	16.91	17.21	0.49	32.54	32.84	0.74	32.54	32.84

For rates exceeding \$40.65, consult page 33 of the *Guide for Employers (TP-1015.G-V)*, or page 26 of the *Guide for Small Business Employers (TPF-1015.GP-V)*.

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per hour by the number of hours for which remuneration is paid.

Rate per day and Rate per hour

Gouvernement du Québec

O.C. 1708-97, 17 décembre 1997

Fuel Tax Act
(R.S.Q., c. T-1; 1997, c. 14)

Fuel tax — Amendments

Regulation to amend the Regulation respecting the application of the Fuel Tax Act

WHEREAS under the second paragraph of section 10.2 of the Fuel Tax Act (R.S.Q., c. T-1; as amended by section 365 of Chapter 14 of the Statutes of 1997), the Government may define the words “Indian”, “Band” and “reserve”;

WHEREAS the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act;

WHEREAS it is expedient to amend the Regulation respecting the application of the Fuel Tax Act in order to give effect to the fiscal measures introduced by chapter 14 of the statutes of 1997 and announced by the Minister of Finance in the Budget Speeches of 20 May 1993 and 9 May 1995;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as prescribed by section 8 of that Act where the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein so warrants;

WHEREAS the fiscal nature of the norms established, amended or repealed by the Regulation justifies the absence of prior publication and such coming into force;

WHEREAS under section 27 of the Regulations Act, a regulation may take effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under the eighth paragraph of section 56 of the Fuel Tax Act, regulations made in the year 1997 under that Act in respect of the reimbursement of tax that an Indian or band may receive in accordance with

section 10.2 may, after publication and if they so provide, apply to a date prior to their publication but not prior to 1 January 1991;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and of the Minister for Revenue:

THAT the Regulation to amend the Regulation respecting the application of the Fuel Tax Act, attached hereto, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the application of the Fuel Tax Act¹

Fuel Tax Act
(R.S.Q., c. T-1, ss. 10.2, 2nd par., and 56, 8th par.; 1997, c. 14, s. 365)

1. The Regulation respecting the application of the Fuel Tax Act is amended

(1) by adding the following at the end of paragraph *a* of section 10.2R1:

“and a designated corporation within the meaning of section 2 of the Indians and Bands on certain Indian Settlements Remission Order, made by Order in Council P.C. 1992-1052 dated 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act (Revised Statutes of Canada, 1985, c. F-11) that is resident in Québec;”

(2) by inserting in alphabetical order, in the enumeration of the establishments in section 2 of schedule I, “Oujé-Bougoumou”.

2. Paragraph 1 of section 1 has effect from 1 January 1991.

3. Paragraph 2 of section 1 has effect

1. The last amendment to the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made by the Regulation approved by Order in Council 1635-96 dated 18 December 1996, (1996, *G.O.* 2, 5561). For prior amendments, see the “Tableau des modifications et Index sommaire”, Éditeur officiel du Québec, 1997, updated to September 1, 1997.

(a) from 1 January 1991 in respect of an application for a reimbursement by a designated corporation within the meaning of section 2 of the Indians and Bands on certain Indian Settlements Remission Order, made by Order in Council P.C. 1992-1052 dated 14 May 1992, as amended by Order in Council P.C. 1994-2096 dated 14 December 1994, under the Financial Administration Act (Revised Statutes of Canada, 1985, c. F-11);

(b) from 1 July 1992 in respect of an application for a reimbursement by an Indian.

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

1943

Gouvernement du Québec

O.C. 1709-97, 17 December 1997

An Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32)

Basic prescription drug insurance plan — Amendments

Regulation to amend the Regulation respecting the basic prescription drug insurance plan

WHEREAS under subparagraph 3 of the first paragraph of section 78 of the Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32), the Government may, after consulting the Régie de l'assurance-maladie du Québec, make regulations to determine the cases, conditions and therapeutic indications in and for which the cost of certain medications included in the list drawn up by the Minister in accordance with section 60 of the Act is covered by the basic prescription drug insurance plan; the conditions may vary according to whether the coverage is provided by the Board or under a group insurance contract or an employee benefit plan;

WHEREAS under section 79 of the Act, such a regulation is not subject to the requirements concerning publication and date of coming into force contained in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS by Order in Council 1519-96 dated 4 December 1996, the Government made the Regulation respecting the basic prescription drug insurance plan;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, in accordance with section 78 of the Act respecting prescription drug insurance and amending various legislative provisions, the Régie de l'assurance-maladie du Québec has been consulted on those amendments;

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

THAT the Regulation to amend the Regulation respecting the basic prescription drug insurance plan, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting the basic prescription drug insurance plan*

An Act respecting prescription drug insurance and amending various legislative provisions (1996, c. 32, s. 78, 1st par., subpar. 3)

1. The Regulation respecting the basic prescription drug insurance plan is amended in the second paragraph of section 2.1

(1) by striking out subparagraph 3;

(2) by inserting the following paragraph after paragraph *b* of subparagraph 11:

“(c) as a phosphate binder in persons suffering from severe renal failure and unable to take tablets;”;

(3) by inserting the following after subparagraph 24:

“(24.1) DOLASETRON MESYLATE, tab.:

(a) during the first day of a highly emetic chemotherapy or radiotherapy treatment;

(b) during chemotherapy or radiotherapy undergone by persons for whom the conventional antiemetic therapy is ineffective or poorly tolerated;”;

(4) by substituting the following for subparagraph 30:

* The Regulation respecting the basic prescription drug insurance plan, made by Order in Council 1519-96 dated 4 December 1996 (1996, *G.O.* 2, 4941), has most recently been amended by the Regulation made by Order in Council 1217-97 dated 17 September 1997 (1997, *G.O.* 2, 4996). For earlier amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

“(30) FAMCICLOVIR:

(a) in immunocompetent persons:

for early treatment of zona, that is, within 48 to 72 hours following the appearance of lesions;

for curative treatment of severe infectious episodes of recurrent genital herpes;

for suppressive treatment of recurrent genital herpes, that is, 6 episodes or more per year;

(b) in immunocompromised persons, for curative and preventive treatment of severe herpes virus infections where acyclovir is ineffective or poorly tolerated;”;

(5) by substituting the number “12” for the number “9” in paragraph *a* of subparagraph 34;

(6) by striking out “maximum initial duration of authorization: 3 months” in paragraph *b* of subparagraph 34;

(7) by substituting “The results of re-exposure to milk must be supplied in order for use to continue;” for that which follows the word “problems” in paragraph *c* of subparagraph 34;

(8) by striking out “maximum initial duration of authorization: 3 months” in subparagraphs 35 and 41;

(9) by striking out “maximum initial duration of authorization: 3 months” in subparagraphs 38, 39 and 40;

(10) by substituting the following for subparagraph 42:

“(42) GANCICLOVIR, caps.:

(a) for maintenance treatment of cytomegalovirus (CMV) retinitis in immunocompromised persons;

(b) for prevention of cytomegalovirus infections in persons having undergone a liver transplant;”;

(11) by inserting the following after subparagraph 42:

“(42.1) GLATIRAMER ACETATE:

for treatment of persons suffering from cyclic relapsing multiple sclerosis who are capable of walking, even if they require assistance, and who have had 2 or more episodes of the disease within the last 2 years.

The physician must provide, at the beginning of treatment and with each subsequent request, the following

information: number of episodes per year, result on EDSS scale, and adjuvant treatments.

The maximum initial duration of authorization is 6 months. When submitting subsequent requests, the physician must provide evidence of a beneficial effect (absence of deterioration);”;

(12) by inserting the following after subparagraph 52:

“(52.1) LATANOPROST:

(a) for adjuvant treatment of glaucoma where treatment with a beta-blocker and dorzolamide produces insufficient control of ocular tension;

(b) for adjuvant treatment of glaucoma where treatment with a beta-blocker produces insufficient control of ocular tension and where dorzolamide is not tolerated or is contraindicated;”;

(13) by striking out “oral sol.” in subparagraphs 53 and 54;

(14) by substituting “graves ou d’ulcères cutanés sévères” for “ou d’ulcères cutanés graves” in the French text of subparagraph 76; and

(15) by substituting the following for subparagraph 88:

“(88) VALACYCLOVIR HYDROCHLORIDE:

(a) in immunocompetent persons:

for early treatment of zona, that is, within 48 to 72 hours following the appearance of lesions;

for curative treatment of severe infectious episodes of recurrent genital herpes;

for suppressive treatment of recurrent genital herpes, that is, 6 episodes or more per year;

(b) in immunocompromised persons, for curative and preventive treatment of severe herpes virus infections where acyclovir is ineffective or poorly tolerated.”.

2. This Regulation comes into force on 1 January 1998.

1944

Gouvernement du Québec

O.C. 1713-97, 17 December 1997

Transport Act
(R.S.Q., c. T-12)

Bulk trucking — Amendments

Regulation to amend the Regulation respecting bulk trucking

WHEREAS under paragraph *c* of section 5 of the Transport Act (R.S.Q., c. T-12), the Government may, by regulation, provide exceptions to the activities requiring a permit as regards types of goods carried, kinds of carriers, and, where such is the case, as regards the place of the main establishment of such carriers, the kinds of services, the means of transport or transport systems used and the territory or distance covered, and prescribe conditions for the carrying on of such an activity or the availing of such an exception and fix the duration of such exceptions;

WHEREAS under paragraph *o* of section 5 of the Act, the Government may, by regulation, determine the rights and obligations of holders of brokerage permits;

WHEREAS it is expedient to provide an exception to the obligation to obtain a bulk trucking permit in respect of carriers from the other provinces to ensure a transition period before the repeal of Part III of the Motor Vehicle Transport Act, 1987 (R.S.C., 1985, c. M-12.01);

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made notwithstanding the publication requirement of section 8 of that Act if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the urgency of the situation requires it;

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

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies the absence of prior publication and such coming into force

of the Regulation to amend the Regulation respecting bulk trucking, attached to this Order in Council:

— to get support from the Ministers of Transport of Canada and the other provinces for the request of Québec to postpone the repeal of Part III of the Motor Vehicle Transport Act, 1987, to 1 January 2000, it is expedient to facilitate access to the local bulk trucking market, as of 1 January 1998, for carriers from the other provinces which have opened their trucking market;

WHEREAS it is expedient to make the Regulation;

WHEREAS the boundary between Québec and Labrador has not yet been delimited or demarcated and it is expedient to keep all the rights of Québec in that respect;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Transport:

THAT the Regulation to amend the Regulation respecting bulk trucking, attached to this Order in Council, be made;

THAT all the rights of Québec as regards the delimitation and demarcation of the boundary between Québec and Labrador be kept.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting bulk trucking⁽¹⁾

Transport Act
(R.S.Q., c. T-12, s. 5, pars. *c*, *h* and *o*)

1. The Regulation respecting bulk trucking is amended by substituting the following for section 7.1:

“7.1 No permit is prescribed, in respect of a carrier whose principal place of business is situated in Canada, outside the boundaries of Québec,

(1) to transport a bulk material referred to in Group 3;
or

(2) to transport a bulk material referred to in Groups 1 or 7 to a plant in order to be processed.

¹ The Regulation respecting bulk trucking (R.R.Q., 1981, c. T-12, r. 3) was last amended by the Regulation made by Order in Council 529-95 dated 12 April 1995 (1995, *G.O.* 2, 1328). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

7.2 No permit is prescribed, in respect of a carrier whose principal place of business is situated in the Newfoundland part of Labrador, to transport sand, earth, stone, bituminous concrete including planed asphalt and recyclable and non-recyclable asphalt, snow and ice:

- (1) within the limits of region 9; or
- (2) between the Newfoundland part of Labrador and region 9.

7.3 No permit is prescribed, in respect of a carrier whose principal place of business is situated on the northern peninsula of Newfoundland, to the municipality of Wiltondale inclusive, to transport sand, earth, stone, bituminous concrete including planed asphalt and recyclable and non-recyclable asphalt, snow and ice in the municipalities of Blanc-Sablon and Bonne-Espérance.

7.4 To benefit from an exception provided for in sections 7.1, 7.2 or 7.3, all the following conditions must be met:

- (1) the road vehicle used and, in the case of a combination of road vehicles, the tractor and semi-trailer must have been registered in the name of the carrier, before 1 December 1997, in the province where it has its principal place of business;
- (2) the carrier has no place of business in Québec; and
- (3) the carrier registered with the Commission by identifying the vehicles it uses in Québec and paid the registration fees of \$71.

The carrier registered with the Commission in accordance with subparagraph 3 of the first paragraph is subject to the same rights and obligations as the holder of a bulk trucking permit in respect of the rates and tariffs for bulk trucking.”

2. The Regulation is amended by substituting the following for section 12:

“**12.** A holder of a bulk trucking permit is authorized to provide the following bulk trucking services, whatever the point of origin or the final destination of the good transported and whether or not the route is situated, in whole or in part, in the region to which the permit refers:

- (1) the transport of wood for veneer and timber sawn across the grain or along the grain;
- (2) the transport of a bulk material referred to in Group 3; and

(3) the transport of a bulk material referred to in Groups 1 or 7 to a plant in order to be processed.”

3. Section 35 is amended by adding the following paragraph:

“The rate and tariff standards for bulk trucking do not apply to the following bulk trucking services:

- (1) the transport of a bulk material referred to in Group 3; and
- (2) the transport of a bulk material referred to in Groups 1 or 7 to a plant in order to be processed.”

4. Section 48 is amended by inserting the following paragraph after the second paragraph:

“For the purposes of the first paragraph, a carrier registered with the Commission in accordance with subparagraph 3 of the first paragraph of section 7.4 may become a member of the brokerage service of the place where it is authorized to carry out bulk trucking without having a place of business there.”

5. This Regulation comes into force on 1 January 1998.

1945

Gouvernement du Québec

O.C. 1722-97, 17 December 1997

Highway Safety Code
(R.S.Q., c. C-24.2)

Reciprocal commercial vehicle registration agreements

— Certain American States — Amendment

Regulation to amend the Regulation respecting reciprocal commercial vehicle registration agreements

WHEREAS under section 6 of the Highway Safety Code (R.S.Q., c. C-24.2), every road vehicle must be registered except a vehicle exempt from registration under the Code;

WHEREAS the existence of similar legislation in other states has the effect of multiplying the registration duties and costs related to the use of vehicles for international transport;

WHEREAS it is expedient to allow for greater flexibility in the operation of fleets of vehicles by not requiring that carriers obtain registration from each jurisdiction in which they travel;

WHEREAS reciprocal agreements in this respect favour the free travel of persons and the free flow of merchandise between Québec and certain American States;

WHEREAS under section 629 of the Highway Safety Code (R.S.Q., c. C-24.2) amended by section 139 of Chapter 56 of the Statutes of 1996, the Société de l'assurance automobile du Québec may, according to law, enter into an agreement with any government, department or body respecting any matter referred to in the Code;

WHEREAS under section 24 of the Act respecting the Ministère des Relations internationales (R.S.Q., c. M-21.1), no public agency may, without the prior written authorization of the Minister of International Relations, conclude any agreement with a foreign government or any of its departments;

WHEREAS the Minister of International Relations authorized the Société de l'assurance automobile to sign an agreement with the Government of the State of Montana;

WHEREAS under section 631 of the Code, the Government may, by regulation, adopt the necessary measures to give effect to an agreement under section 629 of that Code and the publication requirement set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1) does not apply to such a regulation;

WHEREAS the Gouvernement du Québec made the Regulation respecting reciprocal commercial vehicle registration agreements between the Gouvernement du Québec and certain American States in order to give effect to agreements in that respect;

WHEREAS it is expedient to amend the Regulation to give effect to the agreement concluded between the Société de l'assurance automobile du Québec and the Government of the State of Montana, replacing the agreement concluded before between the Gouvernement du Québec and the government of that state;

WHEREAS under section 18 of the Regulations Act (R.S.Q., c. R-18.1), a regulation may come into force at the expiry of a shorter period than the one provided for in section 17 of that Act where the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reason justifying such a coming into force shall be published with the Regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies such a coming into force for the Regulation to amend the Regulation respecting reciprocal commercial vehicle registration agreements between the Gouvernement du Québec and certain American States, attached to this Order in Council:

- since the agreement concluded before shall come to an end on 31 December 1997, following the serving of a notice of termination, it is expedient for the new agreement to come into force on 1 January 1998 to avoid a legal vacuum;

WHEREAS it is expedient to make the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Transport:

THAT the Reciprocal Commercial Vehicle Registration Agreement between the Société de l'assurance automobile du Québec and the Government of the State of Montana take effect;

THAT the Regulation to amend the Regulation respecting reciprocal commercial vehicle registration agreements between the Gouvernement du Québec and certain American States, attached to this Order in Council, be made.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting reciprocal commercial vehicle registration agreements between the Gouvernement du Québec and certain American States⁽¹⁾

Highway Safety Code
(R.S.Q., c. C-24.2, s. 631)

1. The Regulation respecting reciprocal commercial vehicle registration agreements between the Gouvernement

¹ The Regulation respecting reciprocal commercial vehicle registration agreements between the Gouvernement du Québec and certain American States (Order in Council 2232-84 dated 3 October 1984) was last amended by Order in Council 513-97 dated 16 April 1997 (1997, G.O. 2, 1791). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1997, updated to 1 September 1997.

du Québec and certain American States, made by Order in Council 2232-84 dated 3 October 1984, is amended by substituting Schedule 30 attached to this Regulation for Schedule 30.

I. This Regulation comes into force on 1 January 1998.

SCHEDULE 30

AGREEMENT

BETWEEN

THE GOUVERNEMENT DU QUÉBEC

AND

THE GOVERNMENT OF THE STATE OF MONTANA

RESPECTING COMMERCIAL VEHICLE REGISTRATION

THE GOUVERNEMENT DU QUÉBEC,

hereinafter referred to as Québec,

AND

THE GOVERNMENT OF THE STATE OF MONTANA,

hereinafter referred to as Montana,

The two governments being also hereinafter referred to as the party jurisdictions,

WISHING to allow properly registered commercial vehicles of each party jurisdiction to operate in the other party jurisdiction so long as such commercial vehicles have met all requirements imposed by law;

SEEKING to provide a system of commercial vehicle registration through such means as is consistent with each party jurisdiction's laws and needs;

RECOGNIZING the need to maximize uniformity for registrants and the party jurisdictions by employing the terms of the International Registration Plan to the extent possible under a bilateral agreement;

AGREE TO THE FOLLOWING:

ARTICLE 1 DEFINITIONS

For the purposes of this agreement:

“administrator” means the party jurisdiction official in charge of registration of commercial vehicles.

“apportionable fee” means any periodic recurring fee required for licensing or registering commercial vehicles, such as, but not limited to registration fees, license or weight fees.

“base jurisdiction” means the party jurisdiction where the registrant has an established place of business, where mileage is accrued by the fleet and where operational records of such fleet are maintained or are available.

“commercial vehicle” means a bus, truck, truck-tractor, road tractor, trailer, semitrailer or a combination thereof having a gross vehicle weight of 26 000 lbs (11 794 kg) or more used for the transportation of persons or property for-hire, compensation, profit or in furtherance of a commercial enterprise.

“fleet” means one or more commercial vehicles.

“in-jurisdiction miles” means the total number of miles operated by a fleet of proportionally registered commercial vehicles in a party jurisdiction during the preceding year.

“inter-jurisdictional transportation” means transportation originating in two or more jurisdictions or transportation originating in one jurisdiction and passing through one or more jurisdictions for delivery in another jurisdiction.

“intra-jurisdictional transportation” means transportation originating at any point or place within a jurisdiction and destined to any other point or place within the same jurisdiction, regardless of the itinerary or highway followed.

“jurisdiction” means a state, territory or possession of the United States, the District of Columbia, or a state or province of a country.

“operational records” means documents supporting miles travelled in each jurisdiction and total miles travelled, such as, but not limited to fuel reports, trip sheets and logs.

“preceding year” means the period of twelve consecutive months immediately prior to July 1 of the year immediately preceding the commencement of the regis-

tration or license year for which proportional registration is sought.

“registrant” means a person, firm or corporation in whose name or names a commercial vehicle is properly registered.

“semitrailer” means a non-motorized commercial vehicle with a loading space and that is maintained in a horizontal position by the commercial vehicle towing it.

“total miles” means the total number of miles operated by a fleet of proportionally registered commercial vehicles in all jurisdictions during the preceding year.

“trailer” means a non-motorized commercial vehicle with a loading space and that can maintain itself in a horizontal position.

ARTICLE 2 PURPOSE AND SCOPE

2.1 A commercial vehicle properly registered and displaying a license plate issued by Montana is exempt from vehicle registration and license plate requirements in Québec for inter-jurisdictional transportation operations in Québec. Although Québec may at any time initiate in writing to the State of Montana that certain commercial vehicles must proportionally register with Québec.

2.2 A commercial vehicle properly registered and displaying a license plate issued by Montana is subject to vehicle registration and license plate requirements in Québec for intra-jurisdictional transportation operations within Montana.

2.3 A commercial vehicle properly registered and displaying a license plate issued by Québec is subject to vehicle proportional and license plate requirements as provided in this agreement for inter-jurisdictional and intra-jurisdictional transportation operations in Montana.

2.4 A commercial vehicle that is not fully or proportionally registered is subject to trip permit requirements.

ARTICLE 3 APPLICATION FOR PROPORTIONAL REGISTRATION

3.1 An applicant for proportional registration shall file an application with the administrator in lieu of registration under other applicable statutes.

Québec commercial vehicle operators must file an application with the Montana Department of Transporta-

tion, Motor Carrier Services Division, P.O. Box 4639, Helena, MT 59604-4639.

Montana commercial vehicles must be properly registered and display a license plate issued by Montana.

3.2 An application for proportional registration shall be filed on a date as determined by the administrator.

This application shall, at the time and in the manner required by the administrator, be supported by the payment of the registration fees in the amount determined in Article 4 of this agreement.

3.3 The application shall contain the number of power units, with such commercial vehicle description and uniform mileage schedule as may be required by the administrator.

3.4 After receiving its proportionate fees, the administrator shall supply any necessary identification plates and prepare registration cards, listing on the front of the registration cards the weight for which registered and other necessary information.

In the case of buses and other commercial vehicles that are not charged according to a GVW weight, “Qual” or “Unldn” will be sufficient.

3.5 Identification plates and registration cards are subject to cancellation and revocation in the event of erroneous issuance or if any fees remain unpaid.

3.6 Fees must be paid within thirty (30) days following the date of the billing notice or a ten (10) percent penalty may be assessed to the total bill.

If payment is not received within thirty (30) days following the date of the second billing notice, the entire account will be cancelled.

3.7 Operational records must be maintained by the registrant and shall be available upon request by the administrator.

ARTICLE 4 FEES FOR PROPORTIONAL REGISTRATION

4.1 The registration fee for proportional registration shall be determined as follows:

A. Divide the in-jurisdiction miles by total miles generated during the preceding year.

B. Determine the total fees required under the laws of each jurisdiction for full registration of each commer-

cial vehicle at the regular annual or applicable fees, or for the unexpired portion of the registration year.

C. Multiply the sum obtained under paragraph B. of this Section by the quotient obtained under paragraph A. of this Section.

4.2 This agreement does not waive any right to fees or taxes charged or levied in connection with the ownership or operation of commercial vehicles other than apportionable fees as defined herein. All other fees and taxes shall be paid to each jurisdiction in accordance with the laws thereof.

ARTICLE 5 REGISTRATION OF COMMERCIAL VEHICLES

5.1 The administrator shall register commercial vehicles upon application and payment of the registration fees as provided in Articles 3 and 4. Payment of additional fees for each commercial vehicle so registered may be required by the administrator in an amount provided by statute or regulation for issuance of a plate.

A registration card shall be issued for each commercial vehicle registered by the administrator and the card shall appropriately identify the commercial vehicle for which it is issued, the weight and classification of fee for which registered according to the application and payment furnished by the applicant. Such registration card shall be carried at all times in or upon the commercial vehicle for which it has been issued.

5.2 Commercial vehicles registered as provided in Section 5.1 of this Article shall be deemed fully registered for inter-jurisdictional and intra-jurisdictional transportation operations provided the registrant has proper authority from the appropriate regulatory agency or is exempt from regulation by the regulatory agency.

5.3 There shall be no minimum vehicle fees for any commercial vehicle, except for statutory fees or fees for issuance of identification or filing of applications.

ARTICLE 6 REGISTRATION OF ADDITIONAL FLEET COMMERCIAL VEHICLES

6.1 Commercial vehicles acquired by the registrant after the commencement of the registration year and added to the proportionally registered fleet shall be registered by applying the mileage percentage used in the original application for such fleet for such registration period to the regular registration fees due with respect to such commercial vehicles for the remainder of the registration year.

6.2 Applications for additional fleet commercial vehicles shall be filed and processed in the same manner as the original application.

ARTICLE 7 REGISTRATION OF LEASED COMMERCIAL VEHICLES

7.1 Proportional registration for leased commercial vehicles may be accomplished in one of the following procedures:

A. The owner (lessor) may be the registrant and the commercial vehicle may be registered in the name of such owner. The allocation of fees shall be according to the operational records of such owner. The identification plates and registration card shall be the property of the owner (lessor); or

B. The lessee may be the registrant at the option of the owner (lessor) and the commercial vehicle may be registered by the carrier, but in both the owner's (lessor) name and that of the carrier as lessee, with the allocation of fees according to the records of the carrier (lessee). The identification plates and registration card shall be the property of the lessee. Should an owner, registered pursuant to this Section, leave the fleet of the lessee, the lessee may proceed in accordance with Article 9.

ARTICLE 8 NEW OPERATIONS

8.1 Initial application for proportional registration shall state the mileage data in all jurisdictions for the preceding year with respect to such commercial vehicle. If no operations were conducted with such commercial vehicle during the preceding year, the application shall contain a full statement of the proposed method of operation and estimates of annual mileage in each of the jurisdictions.

8.2 The registrant shall determine the in-jurisdiction and total mileage to be used in computing the proportional registration fee for the commercial vehicle.

8.3 The administrator may adjust the estimate in the application if the administrator is not satisfied with its correctness.

ARTICLE 9
WITHDRAWAL OF FLEET COMMERCIAL
VEHICLES, CREDITS, REFUNDS,
REPLACEMENT COMMERCIAL VEHICLES
AND ACCOUNTING

9.1 If the registrant is replacing a commercial vehicle for one withdrawn from the fleet on the same supplement and such commercial vehicle is of the same like vehicle category as that replaced, the registrant shall file a supplemental application with the administrator. The administrator shall, in accordance with the provisions of Section 6.2, issue a new registration card.

When a replacement commercial vehicle is of a greater weight or requires a larger registration fee, the registrant shall file a new registration with the administrator in the manner set forth in Article 6 for the registration of additional fleet commercial vehicles.

9.2 If an account becomes delinquent, a letter will be sent to the carrier and the base jurisdiction.

This agreement is established to assure that all means legally allowed shall be utilized to collect the past due amount.

ARTICLE 10
PRESERVATION OF RECORDS AND AUDIT

10.1 A registrant whose application for proportional registration has been accepted shall preserve the records on which it is based for a period of the three preceding years plus the current year.

Such records shall be made available to the administrator at his request for audit as to accuracy of computation, payments, and assessments for deficiencies or allowances for credits, during the normal business hours of the day.

10.2 If a registrant fails to make records available to the administrator upon proper request or if a registrant fails to maintain records from which his true liability may be determined, the administrator may, thirty (30) days after written demand for an availability of records or notification of insufficient records, impose an assessment of liability based on the administrator's estimate of the true liability of such registrant as determined from information furnished by the registrant, information gathered by the administrator at his own instance, information available to the administrator concerning operations by similar registrants and such other pertinent information as may be available to the administrator.

ARTICLE 11
AUDITS

The administrator may audit the registrants as to authenticity of mileage figures derived from operational records and registrations and at such time and frequency as determined by the administrator.

ARTICLE 12
ASSESSMENT CLAIMS UNDER AUDIT

12.1 Upon audit, the administrator shall assess for any deficiency found to be due. No assessment for deficiency or claim for refund may be made for any period for which records are no longer required.

12.2 Assessment based on audit, interest on assessments, refunds, or any other amounts including auditor's per diem and travel expenses shall be made in accordance with the statutes of each jurisdiction involved with the audit of a registrant.

ARTICLE 13
ADMINISTRATION

13.1 The Société de l'assurance automobile du Québec and the Department of Transportation of Montana are the administrators of this agreement and, in this capacity, undertake to develop the forms and procedures necessary to administer this agreement.

13.2 Each administrator shall provide the other with any information or documents necessary to facilitate the administration of this agreement. Such information shall include notification of any legislative or regulatory changes which may affect the terms of this agreement.

13.3 The provisions of this agreement shall remain in force, with appropriate changes, when any amendment to the laws or regulations of either party jurisdiction does not substantially affect these provisions.

ARTICLE 14
MISCELLANEOUS PROVISIONS

14.1 This agreement replaces any previous agreement entered into by the party jurisdictions regarding a matter referred to in this agreement.

This agreement shall not affect any other agreement signed between one of the party jurisdictions and a non-signatory party to this agreement.

14.2 This agreement does not invalidate any provision of a law or regulation in force within the territory of either party jurisdiction regarding a matter referred to in this agreement.

14.3 Either party jurisdiction may withdraw from this agreement by written notice to the other party.

Such withdrawal shall take effect on the thirtieth (30th) day following the mailing date of such notice or any subsequent date agreed upon between the party jurisdictions.

If the agreement is terminated within a registration year in which renewal billings have been mailed, the agreement will remain in effect until the expiration of the current registration year or upon the approval of both party jurisdictions, whichever is first.

14.4 The provisions of this agreement shall come into force on a date agreed upon by the party jurisdictions, after the required internal formalities are completed.

Signed at Québec this 11 day of December 1997. Signed at Helena MT this 16 day of May 1997

In duplicate in the English and French languages each text being equally authentic.

FOR THE GOUVERNEMENT DU QUÉBEC OF THE STATE OF MONTANA

Art. 629 et 631 L.R.Q., c. C-24.2

Ministre des Transports

Administrator

Art. 20 et 24 L.R.Q., c M-21.1

Ministre des Relations internationales

Président-directeur général de la Société de l'assurance automobile du Québec

1946

M.O., 1997

Minister's Order number 97-05 of the Minister of Health and Social Services to designate breast cancer detection centres dated 16 December 1997

The Minister of Health and Social Services,

CONSIDERING that it is expedient to designate breast cancer detection centres under subparagraph *b.3* of the first paragraph of section 69 of the Health Insurance Act (R.S.Q., c. A-29);

ORDERS:

1. That, as of 14 January 1998, the following breast cancer detection centres be designated for the Québec City region:

Clinique radiologique Audet
1000, chemin Sainte-Foy, appartement 208
Québec (Québec)
G1S 2L6

Clinique radiologique Saint-Louis
3230, chemin Saint-Louis
Sainte-Foy (Québec)
G1W 1S2

Clinique de radiologie Saint-Pascal
1900, rue Mailloux, suite 110
Québec (Québec)
G1J 5B9

Clinique radiologique de la Capitale
4225, 4^e Avenue Ouest, suite 1
Charlebourg (Québec)
G1H 6P3

2. That, as of 26 January 1998, the following breast cancer detection centres be designated for the Chaudière-Appalaches region:

Centre hospitalier de la région de l'Amiante
1717, Notre-Dame Nord
Thetford Mines (Québec)
G6G 2V4

Centre hospitalier Beauce-Etchemin
1500, 18^e Rue
Saint-Georges (Québec)
G5Y 4T8

Clinique radiologique de Lévis
4975, boulevard de la Rive-Sud
Lévis (Québec)
G6V 4Z5

Clinique radiologique Sainte-Croix
6350, Principale, C.P. 370
Sainte-Croix (Québec)
G0S 2H0

Québec City, on 16 December 1997

JEAN ROCHON,
Minister of Health and Social Services

1957

Draft Regulations

Draft Regulation

Civil Code of Québec
(1991, c. 64)

An Act respecting the implementation of the reform
of the Civil Code
(1992, c. 57)

An Act respecting registry offices
(R.S.Q., c. B-9)

Register of personal and movable real rights — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the register of personal and movable real rights, the text of which appears below, may be made by the Government at the expiry of 45 days following this publication.

The purpose of the Draft Regulation is to improve the current provisions, by clarifying both their meaning and scope in such a way as to reflect the experience acquired since the Register was implemented. To that end, the Draft Regulation introduces new requirements pertaining to the information that is needed for designating persons, describing property and rights, opening files in the Register or the list of addresses, or completing registered entries, as well as requirements pertaining to the particulars by means of which the Register and the list of addresses may be examined. It amends the forms on which applications are presented on paper and provides for the applicant to be able to print a form using the data processing equipment provided by the registry office. Moreover it authorizes the registrar to fax notification to beneficiaries of the registration of an address and revokes certain transitional provisions which are no longer relevant. The Draft Regulation also facilitates access to the Register by extending the period during which it may be examined by remote, without the intervention of the registrar.

The Draft Regulation will have the following impact:

— it will mark the beginning of the decentralization of certain activities of the Centre des services du registre des droits personnels et réels mobiliers, thus addressing user expectations with respect to examination of the Register and electronic data transmission. To that end,

an integrated tool for examination and data acquisition will be made available to users once the Draft Regulation has come into force;

— it will provide users with faster, simplified access to the information contained in the Register and will enhance communication with the registrar;

— beneficiaries of the registration of an address will be informed more rapidly of the registration of notices that may compromise their rights.

Further information may be obtained from Ms. Lise Cadoret, notary, 255, boulevard Crémazie Est, 5^e étage, Montréal (Québec) H2M 2V3; tel. (514) 864-4931, fax (514) 864-9774.

Any interested person having comments to make on this matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Justice, 1200, route de l'Église, 9^e étage, Sainte-Foy (Québec) G1V 4M1.

SERGE MÉNARD,
Minister of Justice

Regulation to amend the Regulation respecting the register of personal and movable real rights(*)

Civil Code of Québec
(1991, c. 64, art. 3024)

An Act respecting the implementation of the reform
of the Civil Code
(1992, c. 57, s. 165)

An Act respecting registry offices
(R.S.Q., c. B-9, s. 5)

1. The Regulation respecting the register of personal and movable real rights is amended by substituting the following for section 7:

* The Regulation respecting the register of personal and movable real rights was made by Order in Council 1594-93 dated 17 November 1993 (1993, *G.O.* 2, 6215) and has not been amended.

“7. A descriptive file shall be opened only for a road vehicle listed in section 15. Name files and descriptive files are supplementary.”.

2. The following is substituted for sections 9 and 10:

“9. Each name file and descriptive file shall bear a heading indicating, in particular, the name of the register, the name of the grantor or the identification number of the property in question, and the dates of certification of the register.

10. A synoptic file, in addition to bearing the heading prescribed in section 9, shall record the date, hour and minute of presentation of the application, as well as the registration number, and shall indicate the nature of the right registered; it shall cross-refer to the various detailed files.”.

3. The following is inserted after subparagraph 1 of the first paragraph of section 13:

“(1.1) in the case of a succession, under the name and date of birth of the deceased;

(1.2) in the case of a trust, under its name, if any, and the postal code for the establishment directly concerned by the registration, if that establishment is located in Canada, and under the designation of the trustee;”.

4. The following is inserted after section 13:

“**13.1** A standardization algorithm shall be applied when a name file is opened. Any request to waive application of the algorithm shall be denied.”.

5. The following is substituted for the part of section 15 preceding subparagraph 1 of the first paragraph:

“**15.** Descriptive files shall be opened for the following road vehicles, where the description complies with section 20 and the road vehicle is provided with an identification number affixed in accordance with section 210 of the Highway Safety Code (R.S.Q., c. C-24.2):”.

6. The following is substituted for section 17:

“**17.** The designation shall state,

(1) in the case of a general partnership, a limited partnership or an association, its name, juridical form and address;

(2) in the case of the State, the name of the administrative authority concerned and the address of the main establishment of that authority; and

(3) in the case of a trust, its name and address, if any. The trustee shall also be designated.”.

7. The following is substituted for sections 19 and 20:

“**19.** All addresses shall state the number, the street name, the name of the municipality, the province or territory and, in the case of an address in Canada, the postal code. Where the country is not Canada, the name of the country shall also be given.

20. To have a descriptive file opened for a road vehicle listed in section 15, the form shall, in the spaces reserved for that purpose, state the vehicle’s identification number and its class from among those listed in section 15.”.

8. The following is substituted for section 22:

“**22.** An application for registration shall be presented on paper; it may be presented at or mailed to the location at which the register is kept.”.

9. The following is substituted for section 23:

“**23.** An application in the form of a notice shall be presented on the form provided by the registry office or using the data processing equipment provided by that office, from among the forms in the Schedules to this Regulation appropriate to the type of application in question. All relevant blanks of the form shall be filled-in in accordance with the instructions on it.

Where the form is filled-in using the data processing equipment referred to in the first paragraph or where the application is not in the form of a notice, the application shall be made on a sheet of paper 215 mm by 355 mm, with a weight of at least 75 g/m² per ream.”.

10. Section 24 is amended by striking out the word “black” in the first paragraph.

11. The following is substituted for the first paragraph of section 25:

“**25.** An application for registration of a right, in addition to referring to the constituting document, if any, shall contain the following information:

(1) designation of the persons named in the application and, where a person is represented by a tutor, a curator, a mandatary appointed in a mandate conferred in anticipation of a party’s incapacity, a liquidator, a bankruptcy trustee or a sequestrator, the name and quality of the representative;

(2) a description of the property, if applicable;

(3) characterization of the right whose registration is requested, its extent and, where applicable, the date after which the registration applied for ceases to be effective;

(4) the event or condition, if any, on which the existence of the right depends;

(5) to refer to a right in respect of which an entry was previously made in the register, the registration number of the right; and

(6) where it is necessary to refer to a right in respect of which an application is presented simultaneously, the form number of the application.”

12. The first paragraph of section 26 is amended

(1) by striking out subparagraph 1;

(2) by substituting the following for subparagraph 6 of the French version and subparagraph 7 of the English version, respectively:

“(6) s’il s’agit de la réduction du montant indiqué dans l’inscription: la somme pour laquelle la réduction est requise ou ordonnée;”;

“(7) where the *situs* of a right is being reduced, a description of the property in question.”

13. The following is substituted for sections 27 to 29:

27. An application for renewal of the publication of a right shall designate the persons concerned by the application, shall describe the property, where applicable, and shall indicate the registration number of the right in question, as well as the date after which the registration applied for ceases to have effect.

28. An application for advance registration of a judicial demand shall designate the parties, shall describe the property and shall state the name of the court, the judicial district, the number of the court record, the name of the person in possession of the property, the purpose of the demand and the registration number of the right in question.

29. An application for advance registration of a right resulting from a will shall designate the testator and shall state the place and date of the testator’s death; it shall also state the nature of the right to which a person claims entitlement, as well as the reasons for advance

registration and, where applicable, shall contain a description of the property in question.”

14. The following is substituted for the second paragraph of section 30:

“The application shall designate the beneficiary of the registration and shall state the address to which notification must be sent, as well as the registration number of the right in question or, where that right is recorded on an application presented simultaneously, the form number of that application. It may also indicate the fax number of the beneficiary.”

15. The following is substituted for section 32:

32. An application to have an address to which notification must be sent or the name of the beneficiary of the registration changed or altered or to have a fax number added, changed or altered shall designate the beneficiary and indicate the number of the notice of address assigned by the registrar; it shall also state the former and new addresses to which notification must be sent, the beneficiary’s former and new names or the former and new fax numbers, as the case may be.”

16. The following is substituted for sections 35 to 37:

35. The registered entry of a right shall contain an exact statement of the nature of the right and shall record its registration number, as well as the date, hour and minute of presentation of the application for its registration.

36. The designation of a party in an entry in the register shall contain the particulars prescribed in sections 16 to 19.

36.1 To specify the *situs* or extent of a right, the registrar may, in registering the right, include a reference to the application requesting registration.

37. Where, in registering a right, reference should be made to a right in respect of which an entry was previously made in the register, such reference shall be made by stating the nature of the right in question, along with its registration number.

Where the application for registration refers to the right in question by indicating a form number, as provided for in subparagraph 6 of the first paragraph of section 25, the registrar may, in registering the new right, replace the form number with the corresponding registration number.”

17. Section 38 is revoked.

18. The following is substituted for the second paragraph of section 40:

“An entry concerning a reduction that affects some of the property in question shall specify which property is affected by the reduction.”.

19. The third paragraph of section 41 is struck out.

20. The following is substituted for the second and third paragraphs of section 43:

“The list of addresses is composed of files opened, in the case of a natural person, under the name and date of birth of the beneficiary of the registration of an address and, in the other cases, under the name of the beneficiary and, where the address is in Canada, the postal code.

Each file shall state, in particular, the name of the beneficiary, the beneficiary’s address for notification purposes, the fax number, if any, and the notice of address number assigned to the beneficiary by the registrar.”.

21. The following is inserted after section 43:

“**43.1** A standardization algorithm shall be applied when a file is opened in the list of addresses. Any request to waive application of the algorithm shall be denied.”.

22. The following is substituted for section 44:

“**44.** Any application to have an address registered, to have the address or name of the beneficiary of the registration changed or altered, or to have a fax number added, changed or altered shall be entered in the list of addresses under the name of the beneficiary. Where applicable, the notice of address number shall be entered in the appropriate detailed file, in the space reserved for that purpose below the entry of the right in question.

44.1 Notification under article 3017 of the Civil Code of Québec (1991, c. 64) may be made by fax, at the number indicated in the list of addresses under the name of the beneficiary in question.

Proof of notification may be established by means of a transmittal slip or, failing that, by means of a sworn statement by the person who sent the fax and, in all instances, by means of a confirmation of transmittal indicating the fax numbers of the registrar and the beneficiary, as well as the date, time and status of the transmittal and the number of pages sent.

A transmittal slip or, failing that, a sworn statement, shall state

(1) the name, address, telephone number of the registrar and fax number used;

(2) the name and fax number of the beneficiary to whom notification is given;

(3) the total number of pages sent, including the transmittal slip; and

(4) the nature of the document.”.

23. The following is substituted for section 46:

“**46.** A search in the register shall be done,

(1) where it concerns a natural person or his succession, using the particulars provided for in section 13;

(2) where it concerns a legal person, a partnership or an association, using the name;

(3) where it concerns the State, using the name of the administrative authority concerned by the registration;

(4) where it concerns a trust, using the particulars provided for in section 13, except the postal code;

(5) where it concerns a road vehicle referred to in section 15, using its identification number; and

(6) where it concerns an uncanceled entry, using the corresponding registration number or form number.

46.1 Where a registered entry is examined through a telephone intermediary or by means of a display screen, it may not be possible to access the list of property in question. In the case provided for in section 36.1, the registrar shall, on request, send to the person so requesting a certified copy of the application containing the list of the property requested. Where the list is contained in the register, the registrar shall send to the person so requesting a certified statement of the relevant entry.

46.2 The list of addresses may be examined, under the name of the beneficiary of the registration of the address, using the same particulars as those used for examination of the register.

It may also be examined using the beneficiary’s notice of address number.

46.3 During examination, the standardization algorithm referred to in sections 13.1 and 43.1 shall be applied to the name under which the search is made.”.

24. The following is substituted for sections 49 and 50:

“**49.** After processing, applications for registration and any accompanying documents shall be microfilmed or transferred to a magnetic-recording or optical storage medium.

Following such transfer, the registrar may destroy the original application and documents.

50. Cancelled entries and entries that will cancel an entry may be transferred to a magnetic-recording or optical storage medium.”

25. Section 51 is revoked.

26. The following is substituted for the first two paragraphs of section 52:

“**52.** The office at which the register is kept shall be open every day, except Saturdays and the days referred to in article 6 of the Code of Civil Procedure (R.S.Q., c. C-25).

Applications may be presented from 9:00 a.m. to 3:00 p.m. The register may be examined at the registry office or through a telephone intermediary from 9:00 a.m. to 4:00 p.m.”

27. The following is inserted after section 52:

“**52.1** The register may be examined by remote by means of a display screen every day, except Saturdays and the days referred to in article 6 of the Code of Civil Procedure, from 8:00 a.m. to 9:00 p.m.

The register may be examined by remote on Saturdays, from 8:00 a.m. to 5:00 p.m.

Notwithstanding the first and second paragraphs, the register may be examined by remote on December 24 and 31, from 9:00 a.m. to 10:00 a.m.”

28. Schedules I to XVII attached hereto are substituted for Schedules I to XVII to the Regulation.

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

SCHEDULE I (s. 23)



Gouvernement du Québec
Ministère de la Justice
Register of personal and movable
real rights

APPLICATION FOR REGISTRATION
OF A MOVABLE HYPOTHEC

Form RH — Page 1

NATURE	1- Check one:		
	<p>a Conventional hypothec without delivery</p> <p>b Conventional hypothec with delivery (pledge)</p> <p>c Floating hypothec</p> <p>d Legal hypothec of the State or of a legal person established in the public interest</p> <p>e Legal hypothec under a judgment</p> <p>f Renewal of publication of a hypothec</p>	<p>g Renewal on a new movable</p> <p>h Renewal on new shares</p> <p>i Extension of hypothec on property tendered or deposited</p> <p>j Extension of hypothec on property acquired as a replacement</p> <p>k Charging of property with legal hypothec</p>	
DATE	2- DATE AFTER WHICH REGISTRATION CEASES TO BE EFFECTIVE <i>Note: Registration may be cancelled on the day following this date without presentation of an application to that effect.</i>		
PARTIES	<p>① HOLDER <i>Fill in spaces 4, 5, 6, 8, 9 or 7, 8, 9 and, where applicable, space 3.</i></p> <p>4- Surname 5- Given name 3- Notice of address number 6- Date of birth</p> <p>7- Name of organization or government agency Year Month Day</p> <p>8- Address of natural person, organization or government agency (no., street, municipality, province) 9- Postal code</p> <p><i>If necessary, use Annex AP or AD.</i></p> <p>② GRANTOR <i>Fill in spaces 10, 11, 12, 14, 15 or 13, 14, 15.</i></p> <p>10- Surname 11- Given name 12- Date of birth</p> <p>13- Name of organization or government agency Year Month Day</p> <p>14- Address of natural person, organization or government agency (no., street, municipality, province) 15- Postal code</p> <p><i>If necessary, use Annex AP or AD.</i></p> <p>Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p>		
	PROPERTY	<p>ROAD VEHICLE <i>See over for instructions.</i></p> <p>16- Class 17- Identification number 18- Year 19- Description</p> <p>①</p> <p><i>If necessary, use Annex AV.</i></p> <p>Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p>	
		<p>20- OTHER PROPERTY</p> <p><i>If necessary, use Annex AG.</i></p>	
	PARTICULARS	<p>21- Sum of hypothec <i>See over for instructions.</i></p>	
		<p>22- Reference to legislation granting hypothec 23- Cause of claim</p>	
		<p>REFERENCE TO REGISTRATION IN THE REGISTER OF PERSONAL AND MOVABLE REAL RIGHTS</p> <p>24- Entry no. ① <i>If necessary, use Annex AI.</i></p>	
		<p>25- Where applicable, check one:</p> <p>a The hypothec is granted to secure payment of bonds or other titles of indebtedness (C.c.Q., art. 2692).</p> <p>b The hypothec is granted to secure a right ending at death.</p>	
		<p>REFERENCE TO CONSTITUTING ACT</p> <p>26- Form of act <i>Check one:</i> a Private writing b Notarial act <i>en minute</i> c Notarial act <i>en brevet</i> d Judgment</p> <p>27- Date 28- Place or judicial district</p> <p>Year Month Day</p> <p>29- No. of minute of record 30- Full name of notary or name of court</p> <p>31- OTHER PARTICULARS</p> <p><i>If necessary, use Annex AG.</i></p>	
	SIGNATURE	<p>The undersigned hereby requests that this notice be registered.</p> <p>32- Name of person signing</p> <p>33- X</p> <p>Signature</p>	
			Form no.

SCHEDULE II (s. 23)




Gouvernement du Québec
Ministère de la Justice
Register of personal and movable
real rights

APPLICATION FOR A
MATRIMONIAL REGISTRATION

Form RM — Page 1

NATURE	<p>1- Check one:</p> <p>MARRIAGE a Marriage contract b Change in marriage contract or matrimonial regime</p> <p>JUGMENT c Separation from bed and board d Separation as to property e Nullity of marriage f Divorce</p> <p>RENONCIATION g Partition of value of acquests h Partition of value of family patrimony i Community of property</p> <p>ANNULMENT OF A RENONCIATION j Partition of value of acquests k Partition of value of family patrimony l Community of property</p>
PARTIES	<p>① 2- Check one: a Husband b Renouncing husband e Husband deceased</p> <p>3- Surname 4- Given name 5- Date of birth</p> <p>6- Address (no., street, municipality, province) 7- Postal code Year Month Day</p> <p style="text-align: right;">Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p> <p>② 8- Check one: c Wife d Renouncing wife f Wife deceased</p> <p>9- Surname 10- Given name 11- Date of birth</p> <p>12- Address (no., street, municipality, province) 13- Postal code Year Month Day</p> <p>If necessary, use Annex AP. Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p>
PARTICULARS	<p>14- REGIME CHOSEN Check one:</p> <p>a Separation as to property b Partnership of acquests c Community of property d Other (specify)</p> <p>15- OBJECT OF CHANGE (other than change of matrimonial regime)</p> <p>If necessary, use Annex AG.</p> <p>REFERENCE TO PREVIOUS MARRIAGE CONTRACT Fill in a, b or c.</p> <p>a- Marriage contract registered in the Register of personal and real rights 16- Number of entry</p> <p>b- Marriage contract signed prior to 1 July 1970 17- Minute number 18- Date Year Month Day</p> <p>19- Full name of notary c- No marriage contract 20- Date of marriage Year Month Day 21- Place</p> <p>SPOUSE OF PERSON RENOUNCING OR SPOUSE OF DECEASED 22- Full name</p> <p>REFERENCE TO REGISTRATION OF ANNULLED RENONCIATION Fill in space 23 or spaces 24 and 25.</p> <p>23- Number of entry in the Register of personal and movable real rights 24- Number 25- Registration division</p> <p>REFERENCE TO CONSTITUTING ACT</p> <p>26- Forme of act Check one: a Notarial act en minute b Judgment</p> <p>27- Date 28- Place or judicial district</p> <p>29- No. of minute or record Year Month Day 30- Full name of notary or name of court</p> <p>31- OTHER PARTICULARS</p> <p>If necessary, use Annex AG.</p>
SIGNATURE	<p>The undersigned hereby requests that this notice be registered.</p> <p>32- Name of person signing</p> <p>33- X Signature</p> <p style="text-align: right;">Form no.</p>

SCHEDULE III (s. 23)

 Gouvernement du Québec
Ministère de la Justice
Register of personal and movable real rights


GENERAL APPLICATION FOR REGISTRATION
Form RG — Page 1

DATE	<p>DATE NATURE</p> <p>Indicate <i>one</i> nature of right:</p> <p>1- Nature</p>	
PARTIES	<p>2- DATE AFTER WHICH REGISTRATION CEASES TO BE EFFECTIVE <i>Note : Registration may be cancelled on the day following this date without presentation of an application to that effect.</i></p> <p>Year _____ Month _____ Day _____</p> <p>① <i>Fill in spaces 4, 5, 6, 7, 9, 10 or 4, 8, 9, 10 and, where applicable, space 3.</i></p> <p>4- Check one: a Holder b Grantor c Other (specify) _____</p> <p>5- Surname _____</p> <p>6- Given name _____</p> <p>8- Name of organization or government agency _____</p> <p>9- Address of natural person, organization or government agency (no., street, municipality, province) _____</p> <p>3- Notice of address no. _____</p> <p>7- Date of birth _____ Year _____ Month _____ Day _____</p> <p>10- Postal code _____</p> <p style="text-align: right;">Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p> <p>② <i>Fill in spaces 12, 13, 14, 15, 17, 18 or 12, 16, 17, 18 and, where applicable, space 11.</i></p> <p>12- Check one: a Holder b Grantor c Other (specify) _____</p> <p>13- Surname _____</p> <p>14- Given name _____</p> <p>16- Name of organization or government agency _____</p> <p>17- Address of natural person, organization or government agency (no., street, municipality, province) _____</p> <p>11- Notice of address no. _____</p> <p>15- Date of birth _____ Year _____ Month _____ Day _____</p> <p>18- Postal code _____</p> <p style="text-align: right;">Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p> <p><i>If necessary, use Annex AP or AD.</i></p>	
PROPERTY	<p>ROAD VEHICLE See over for instructions.</p> <p>19- Class 20- Identification number 21- Year 22- Description</p> <p>① _____</p> <p style="text-align: right;">Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail</p> <p>23- OTHER PROPERTY</p> <p><i>If necessary, use Annex AG.</i></p>	
PARTICULARS	<p>24- Amount</p> <p>REFERENCE TO REGISTRATION IN THE REGISTER OF PERSONAL AND MOVABLE REAL RIGHTS</p> <p>25- Entry number ① _____ ② _____ <i>If necessary, use annex A1.</i></p> <p>REFERENCE TO CONSTITUTING ACT</p> <p>26- Form of act Check one:</p> <p> a Private writing b Notarial act <i>en minute</i> c Notarial act <i>en brevet</i> d Judgment</p> <p> e Other (specify) _____</p> <p>27- Date 28- Place or judicial district</p> <p>Year _____ Month _____ Day _____</p> <p>29- No. of minute or record 30- Full name of notary, name of court or full names of witnesses _____</p> <p>31- OTHER PARTICULARS</p> <p><i>If necessary, use Annex AG.</i></p>	
SIGNATURE	<p>The undersigned hereby requests that this notice be registered.</p> <p>32- Name of person signing _____</p> <p style="text-align: right;">Form no. _____</p> <p>33- X _____</p> <p style="text-align: center;">Signature</p>	

SCHEDULE IV (s. 23)

Gouvernement du Québec Ministère de la Justice Register of personal and movable real rights		APPLICATION FOR REGISTRATION OF PRIOR NOTICE OF INTENTION Form RP — Page 1
NATURE	1- Nature of prior notice <i>Check one:</i> a Prior notice of intention to exercise hypothecary right b Prior notice of intention to exercise rights resulting from a trust by onerous title c Other (specify)	
PARTIES	① HOLDER <i>Fill in spaces 2, 3, 4, 6, 7 or 5, 6, 7.</i> 2- Surname 3- Given name 4- Date of birth Year Month Day 5- Name of organization or government agency 7- Postal code 6- Address of natural person, organization or government agency (no., street, municipality, province). ② GRANTOR <i>Fill in spaces 8, 9, 10, 12, 13 or 11, 12, 13.</i> 8- Surname 9- Given name 10- Date of birth Year Month Day 11- Name of organization or government agency 13- Postal code 12- Address of natural person, organization or government agency (no., street, municipality, province). If necessary, use Annex AP or AD. Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
PROPERTY	ROAD VEHICLES <i>See over for instructions.</i> 14- Class 15- Identification number 16- Year 17- Description ① If necessary, use Annex AV. Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail 18- OTHER PROPERTY If necessary, use Annex AG.	
PARTICULARS	19- Right whose exercise is intended <i>Check one:</i> a Taking possession for administrative purposes b Taking in payment c Sale by creditor d Sale by judicial authority e Other (specify) REFERENCE TO REGISTRATION IN THE REGISTER OF PERSONAL AND MOVABLE REAL RIGHTS 20- Entry no. ① REFERENCE TO PRIOR NOTICE 21- Form of prior notice <i>Check one:</i> a Private writing b Notarial act en minute c Notarial act en brevet 22- Date 23- Place Year Month Day 24- Minute number 25- Full name of notary 26- OTHER PARTICULARS If necessary, use Annex AG. The debtor having failed to fulfill his obligations, the holder has served a prior notice of intention in accordance with the legislative provisions. The prior notice of intention is filed with this application, along with proof of its service.	
SIGNATURE	The undersigned hereby requests that this notice be registered. 27- Name of person signing 28- X Signature	Form no.

SCHEDULE V (s. 23)

	Gouvernement du Québec Ministère de la Justice Register of personal and movable real rights	APPLICATION FOR REGISTRATION OF A CORRECTION Form RR — Page 1
NATURE	1- Check one : a Correction by an interested person b Correction ordered by judgment	
PARTIES	① Fill in spaces 2, 4, 5, 6, 8, 9 or 2, 7, 8, 9 and, where applicable, space 3. 2- Check one: a Holder b Grantor c Other (specify) 4- Surname 5- Given name 7- Name of organization or government agency 8- Address of natural person, organization or government agency (no., street, municipality, province) 9- Postal code Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
PARTICULARS	② Fill in spaces 10, 12, 13, 14, 16, 17 or 10, 15, 16, 17 and, where applicable, space 11. 10- Check one: a Holder b Grantor c Other (specify) 12- Surname 13- Given name 15- Name of organization or government agency 16- Address of natural person, organization or government agency (no., street, municipality, province) 17- Postal code If necessary, use Annex AP or AD. Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
SIGNATURE	REFERENCE TO REGISTRATION IN THE REGISTER OF PERSONAL AND MOVABLE REAL RIGHTS 18- Entry No. ① If necessary, use Annex A1. REFERENCE TO JUDGMENT 19- Date 20- Judicial district 21- Court record number 22- Court 23- OBJET OF CORRECTION If necessary, use Annex AG. If the correction concerns a road vehicle, enter the corrected description below. 24- Class 25- Identification number 26- Year 27- Description ① If necessary, use Annex AV. Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail If the correction brings forward the date after which registration ceases to be effective, enter the corrected description below. 28- DATE AFTER WHICH REGISTRATION CEASES TO BE EFFECTIVE Note : Registration may be cancelled on the day following this date without presentation of an application to that effect. Year Month Day 29- OTHER PARTICULARS If necessary, use Annex AG. The undersigned hereby requests that this notice be registered. 30- Name and signature of person signing	
	Form no.	

SCHEDULE VI (s. 23)



Gouvernement du Québec
Ministère de la Justice
Register of personal and movable
real rights

APPLICATION FOR REGISTRATION
OF AN ADDRESS
Form RA — Page 1

NATURE	1- Check one and fill in the corresponding section:			
	a	Registration of address for notification purposes	b	Change of name or of address for notification
	c	Registration of notice of address number following registration of the right in question	d	Correction
BENEFICIARY	Fill in spaces 2, 3, 4, 6, 7 or 5, 6, 7			
	2- Surname	3- Given name	4- Date of birth	
	5- Name of organization or government agency			Year Month Day
	6- Address of natural person, organization or government agency (no., street, municipality, province)			7- Postal code
OBJECT OF REGISTRATION	A- REGISTRATION OF ADDRESS FOR NOTIFICATION PURPOSES <i>Fill in the References section.</i>			
	ADDRESS FOR NOTIFICATION			
	8- Address			
			9- Postal code	10- Fax number
	B- CHANGE OF NAME OR OF ADDRESS FOR NOTIFICATION			
	11- Notice of address number			
	Change of name <i>Fill in spaces 12, 13, 14, 16, 17, 18 or 15, 19.</i>			
	Former name		14- Date of birth	
	12- Surname	13- Given name	Year Month Day	
	15- Name of organization or government agency			
New name		18- Date of birth		
16- Surname	17- Given name	Year Month Day		
19- Name of organization or government agency				
Change of address for notification <i>Fill in spaces 20 à 25</i>				
Previous address				
20- Address		21- Postal code	22- Fax number	
New address				
23- Address		24- Postal code	25- Fax number	
C- REGISTRATION OF NOTICE OF ADDRESS NUMBER FOLLOWING REGISTRATION OF THE RIGHT IN QUESTION				
26- Notice of address number <i>Fill in the References section.</i>				
D- CORRECTION <i>Fill in a or b</i>				
a- Of a registration number				
27- Incorrect registration number		28- Correct registration number		
29- Notice of address number in question				
b- Of a notice of address number		<i>Fill in the References section.</i>		
30- Incorrect notice of address number		31- Correct notice of address number		
REFERENCES	32- REGISTRATION NUMBER OR FORM NUMBER			
	①	②	③	④
	⑤	⑥	⑦	⑧
If necessary, use Annex A1.				
SIGNATURE	The undersigned hereby requests that this notice be registered.			Form no.
	33- Name of person signing			
	34- X	Signature		

SCHEDULE VII (s. 23)



Gouvernement du Québec
Ministère de la Justice
**Register of personal and movable
real rights**

**APPLICATION FOR REGISTRATION
OF A VOLUNTARY CANCELLATION**

Form RV — Page 1

PARTIES	<p>1- HOLDER Designate the person consenting to the cancellation. - If the holder has changed, explain the change and file the required supporting document. - If the holder is represented, indicate the name and quality of the representative, as well as the nature of the document authorizing the representative to act.</p> <p><i>If necessary, use Annex AG.</i></p>								
	<p>2- GRANTOR State the grantor's name.</p> <p><i>If necessary, use Annex AG.</i></p>								
OBJECT OF CANCELLATION	<p>Fill in spaces 3 and 4 or 5 and 6</p> <p>TOTAL ACQUITTANCE - The holder hereby informs the registrar that any sum owing by virtue of the claim secured by the right referred to below has been paid to him in full and that, accordingly, he requests cancellation of the following registration(s):</p> <table> <tr> <td>3- Entry number</td> <td>4- Nature</td> </tr> <tr> <td>①</td> <td></td> </tr> <tr> <td>②</td> <td></td> </tr> <tr> <td>③</td> <td></td> </tr> </table> <p><i>If necessary, use Annex AG.</i></p>	3- Entry number	4- Nature	①		②		③	
	3- Entry number	4- Nature							
①									
②									
③									
<p>CONSENT TO CANCELLATION - The holder hereby informs the registrar that he consents to the cancellation of the following registration(s):</p> <table> <tr> <td>5- Entry number</td> <td>6- Nature</td> </tr> <tr> <td>①</td> <td></td> </tr> <tr> <td>②</td> <td></td> </tr> <tr> <td>③</td> <td></td> </tr> </table> <p><i>If necessary, use Annex AG.</i></p>	5- Entry number	6- Nature	①		②		③		
5- Entry number	6- Nature								
①									
②									
③									
SIGNATURE	<p>7- OTHER PARTICULARS</p> <p><i>If necessary, use Annex AG.</i></p>								
	<p>The undersigned hereby requests that this notice be registered.</p> <p>8- Name and signature of holder, or name of holder, with name and signature of authorized representative</p>								

Form no.

SCHEDULE VIII (s. 23)



Gouvernement du Québec
Ministère de la Justice
Register of personal and movable
real rights

APPLICATION FOR REGISTRATION
OF A VOLUNTARY REDUCTION

Form RE — Page 1

PARTIES	<p>1- HOLDER Designate the person consenting to the cancellation. - If the holder has changed, explain the change and file the required supporting document. - If the holder is represented, indicate the name and quality of the representative, as well as the nature of the document authorizing the representative to act.</p> <p><i>If necessary, use Annex AG.</i></p>								
	<p>2- GRANTOR State the grantor's name.</p> <p><i>If necessary, use Annex AG.</i></p>								
CONSENT TO REDUCTION	<p>3- THE HOLDER HEREBY INFORMS THE REGISTRAR THAT HE CONSENTS TO THE FOLLOWING REDUCTION:</p> <p><i>If necessary, use Annex AG.</i></p> <p><i>If the reduction concerns a road vehicle, enter the description below:</i></p> <table border="0"> <tr> <td>4- Class</td> <td>5- Identification number</td> <td>6- Year</td> <td>7- Description</td> </tr> <tr> <td>①</td> <td></td> <td></td> <td></td> </tr> </table> <p><i>If necessary, use Annex AV.</i></p>	4- Class	5- Identification number	6- Year	7- Description	①			
	4- Class	5- Identification number	6- Year	7- Description					
①									
SIGNATURES	<p>The undersigned hereby requests that this notice be registered.</p>								
	<p>8- Name and signature of holder, or name of holder, with name and signature of authorized representative</p>								

Form no.

SCHEDULE XI (s. 23)



Gouvernement du Québec
Ministère de la Justice
**Register of personal and movable
real rights**

ANNEX: PARTIES

Form AP

Enter the form number of the first page of the application.		Number the annex in the order in which it appears on the application form.	
3 Fill in spaces 1, 3, 4, 5, 7, 8 or 1, 6, 7, 8 and, where applicable, spaces 2, 9, 10		2- Notice of address number	
1- Check one: a Holder b Grantor c Other (specify)		5- Date of birth	
3- Surname	4- Given name	Year Month Day	
6- Name of organization or government agency			
7- Address of natural person, organization or government agency (no., street, municipality, province)		8- Postal code	
9- Represented by	10- Quality of representative		
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail			
4 Fill in spaces 1, 3, 4, 5, 7, 8 or 1, 6, 7, 8 and, where applicable, spaces 2, 9, 10		2- Notice of address number	
1- Check one: a Holder b Grantor c Other (specify)		5- Date of birth	
3- Surname	4- Given name	Year Month Day	
6- Name of organization or government agency			
7- Address of natural person, organization or government agency (no., street, municipality, province)		8- Postal code	
9- Represented by	10- Quality of representative		
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail			
5 Fill in spaces 1, 3, 4, 5, 7, 8 or 1, 6, 7, 8 and, where applicable, spaces 2, 9, 10		2- Notice of address number	
1- Check one: a Holder b Grantor c Other (specify)		5- Date of birth	
3- Surname	4- Given name	Year Month Day	
6- Name of organization or government agency			
7- Address of natural person, organization or government agency (no., street, municipality, province)		8- Postal code	
9- Represented by	10- Quality of representative		
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail			
6 Fill in spaces 1, 3, 4, 5, 7, 8 or 1, 6, 7, 8 and, where applicable, spaces 2, 9, 10		2- Notice of address number	
1- Check one: a Holder b Grantor c Other (specify)		5- Date of birth	
3- Surname	4- Given name	Year Month Day	
6- Name of organization or government agency			
7- Address of natural person, organization or government agency (no., street, municipality, province)		8- Postal code	
9- Represented by	10- Quality of representative		
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail			
7 Fill in spaces 1, 3, 4, 5, 7, 8 or 1, 6, 7, 8 and, where applicable, spaces 2, 9, 10		2- Notice of address number	
1- Check one: a Holder b Grantor c Other (specify)		5- Date of birth	
3- Surname	4- Given name	Year Month Day	
6- Name of organization or government agency			
7- Address of natural person, organization or government agency (no., street, municipality, province)		8- Postal code	
9- Represented by	10- Quality of representative		
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail			

Form no.

SCHEDULE XII (s. 23)



Gouvernement du Québec
Ministère de la Justice
**Register of personal and movable
real rights**

ANNEX: NAME

Form AD

Enter the form number of the first page of the application.	Number the annex in the order in which it appears on the application form.
③ NAME (ASSUMED NAME)	
1- Check one: a Holder b Grantor c Other (specify)	
2- Name	
3- Address (no., street, municipality, province)	
4- Postal code	
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
NAMES OF PERSONS ACTING UNDER ABOVE NAME (ASSUMED NAME)	
④ Fill in spaces 6, 7, 8, 10, 11 or 9, 10, 11 and, where applicable, space 5.	
6- Surname	7- Given name
9- Name of organization or government agency	
10- Address of natural person, organization or government agency (no., street, municipality, province)	
11- Postal code	
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
⑤ Fill in spaces 6, 7, 8, 10, 11 or 9, 10, 11 and, where applicable, space 5.	
6- Surname	7- Given name
9- Name of organization or government agency	
10- Address of natural person, organization or government agency (no., street, municipality, province)	
11- Postal code	
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
⑥ Fill in spaces 6, 7, 8, 10, 11 or 9, 10, 11 and, where applicable, space 5.	
6- Surname	7- Given name
9- Name of organization or government agency	
10- Address of natural person, organization or government agency (no., street, municipality, province)	
11- Postal code	
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
⑦ Fill in spaces 6, 7, 8, 10, 11 or 9, 10, 11 and, where applicable, space 5.	
6- Surname	7- Given name
9- Name of organization or government agency	
10- Address of natural person, organization or government agency (no., street, municipality, province)	
11- Postal code	
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	
⑧ Fill in spaces 6, 7, 8, 10, 11 or 9, 10, 11 and, where applicable, space 5.	
6- Surname	7- Given name
9- Name of organization or government agency	
10- Address of natural person, organization or government agency (no., street, municipality, province)	
11- Postal code	
Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail	

Form no.

SCHEDULE XIII (s. 23)

Gouvernement du Québec
Ministère de la Justice
Register of personal and movable
real rights

ANNEX:
DESCRIPTION OF ROAD VEHICLES
Form AV

Enter the form no. of the first page of the application.		Number the annex in the order in which it appears on the application form.	
ROAD VEHICLES			
1- Class	2- Identification number	3- Year	4- Description
②			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
③			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
④			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑤			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑥			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑦			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑧			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑨			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑩			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑪			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑫			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑬			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑭			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑮			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑯			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑰			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑱			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑲			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
⑳			Where applicable, check <input type="checkbox"/> certified statement of rights, also sent by <input type="checkbox"/> fax <input type="checkbox"/> e-mail
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Form no.

SCHEDULE XIV (s. 23)



Gouvernement du Québec
Ministère de la Justice
**Register of personal and movable
real rights**

GENERAL ANNEX

Form AG

Enter the form no. of the first page of the application.	Number the annex in the order in which it appears on the application form.
<p><i>Use this form if space is lacking under "Other property", "Object of change", "Object of correction" or "Other particulars", or to complete the information under a heading on an application for registration of a reduction or a cancellation if no other annex is provided. In these cases, enter in the left-hand column the number of the heading to which this annex relates and that it completes. If the information under a heading other than those indicated above is completed on this annex, enter in the left-hand column the number of the heading "Other particulars" on the form to which this annex relates and that it completes.</i></p>	
<p>Number of heading to be completed</p>	<p><i>Note : Please leave a line between each heading</i></p>
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Form no.

SCHEDULE XV (s. 23)



Gouvernement du Québec
Ministère de la Justice
**Register of personal and movable
real rights**

ANNEX: REGISTRATIONS

Form AI

Enter the form no. of the first page of the application.		Number the annex in the order in which it appears on the application form.	
Registration or form number			
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105	106	107	108
109	110	111	112
113	114	115	116
117	118	119	120

Draft Regulation

An Act respecting registry offices
(R.S.Q., c. B-9)

Tariff of fees

— Register of personal and movable real rights

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Tariff of fees respecting the register of personal and movable real rights, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to amend the Tariff of fees respecting the register of personal and movable real rights made by Order in Council 1595-93 dated 17 November 1993.

The amendment provides for the implementation of the remote consultation service and for the adjustment of the tariff to the cost for using the service by reviewing the basic tariff. Thus, the fee exigible for the search made in the register is based on search keys rather than according to an hourly rate of examination. The tariff thus adjusted according to the services offered will be comparable to the tariffs in force for similar registers.

The fee exigible to enter a right on the register or to obtain a certified statement or any other output remains unchanged, with the exception, namely, of the rights to obtain a copy, or an extract of memorials of presentation. It is necessary to specify that the fee of \$42.00 prescribed in section 1 applies to any application for the registration of rights whether it is made as a notice or not. The amendment made to section 2 is intended to harmonize it with the amendment to section 30 of the Regulation respecting the register of personal and movable real rights which allows the sending of a notice by fax to creditors.

Further information may be obtained by contacting Lise Cadoret, advocate, 255, boulevard Crémazie Est, 5^e étage, Montréal (Québec) H2M 2V3; telephone (514) 864-4931; fax (514) 864-9774.

Any interested person having comments to make on this matter is asked to send them in writing before the expiry of the 45-day period to the Minister of Justice, 1200, route de l'Église, Sainte-Foy (Québec) G1V 4M1.

SERGE MÉNARD,
Minister of Justice

Regulation to amend the Tariff of fees respecting the register of personal and movable real rights(*)

An Act respecting registry offices
(R.S.Q., c. B-9, s. 8)

1. The Tariff of fees respecting the register of personal and movable real rights is amended by substituting the following for section 1:

“**1.** The fee for the registration of the rights mentioned in an application is \$42.00 per application.”

2. The following is substituted for section 2 of the Regulation:

“**2.** The fee for the registration of an address or change or alteration of the address, fax number or name of the beneficiary is \$42.00 per application.

Notwithstanding the foregoing, no fee is exigible to add, in the year following (*enter the date of the coming into force of this Regulation*), a fax number in the registration of an address already listed in the list of addresses on that date.”

3. The following is substituted for section 3 of the Regulation:

“**3.** Notwithstanding section 1, no fee is exigible for the registration of:

(1) a notice of judgment given by the clerk under article 817.2 of the Code of Civil Procedure (R.S.Q., c. C-25);

(2) a marriage contract referred to in article 442 of the Civil Code of Québec (1991, c. 64);

(3) a correction concerning the rights referred to in paragraphs 1 and 2; and

(4) a cancellation or reduction of a registration.”

4. Sections 4 and 5 of this Regulation are revoked.

5. This Regulation is amended in section 7 by substituting the following for paragraph 2:

* The Tariff of fees respecting the register of personal and movable real rights was made by Order in Council 1595-93 dated 17 November 1993 (1993, G.O. 2, 6238) and has not been amended.

“(2) if the statement is made under a name other than that of a natural person, \$12.00 per name;”.

6. Section 8 of the Regulation is amended by substituting the following for the first paragraph:

“The fee for each copy or extract from a registration application or from memorials of presentation issued by the registrar is \$5.00 per copy or extract.”.

7. The Regulation is amended by inserting the following after section 8:

“**8.1.** Notwithstanding sections 6 and 8, no fee is exigible for the issue of a statement or certified copy by the registrar under section 46.1 of the Regulation respecting the register of personal and movable real rights introduced by section 21 of the Regulation to amend the Regulation respecting the register of personal and movable real rights.”.

8. The following is substituted for section 10 of the Regulation:

“**10.** A fee of \$5.00 per document is added to the one provided for in sections 6, 7 and 8 where a statement, copy or extract is sent by fax.”.

9. Sections 12 and 13 of the Regulation are revoked.

10. The Regulation is amended by inserting the following after section 13:

“**13.1.** The fee exigible for consulting the register for a name is \$8.00 per name searched for or, in the case of a natural person, \$8.00 per name coupled to a given date of birth.

13.2. The fee exigible for consulting the register using the identification number of a road vehicle is \$5.00 per number.

13.3. The fee exigible for consulting a particular entry listed in the register using its number or form number of the application on the basis of which that entry was made is \$3.00 per number.

13.4. The fee exigible for consulting the list of addresses using a name is \$3.00 per name under which the search is made or, in the case of a natural person, \$3.00 per name coupled to a given date of birth.

The fee exigible for consulting the list using the notice of address number is \$3.00 per number.

13.5. The fee exigible under sections 13.1 to 13.4 is increased by \$3.00 per name, under which the search is made, or per number, where the consultation of the list of addresses is made by telephone.”.

11. This Regulation comes into force 30 days after its publication in the *Gazette officielle du Québec*.

1922

Municipal Affairs

Gouvernement du Québec

O.C. 1609-97, 10 December 1997

Amalgamation of Village de Kingsey Falls and
Municipalité de Kingsey Falls

WHEREAS the municipal councils of Village de Kingsey Falls and Municipalité de Kingsey Falls adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the two municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs;

WHEREAS no objections were sent to the Minister of Municipal Affairs, and he did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS the officers and employees of the applicant municipalities shall, without any reduction in their remuneration, officers and employees of the new municipality, keep their seniority and fringe benefits and may not be laid off or dismissed on the sole basis of the amalgamation;

WHEREAS the new municipality shall succeed to the rights, obligations and responsibilities of the applicant municipalities and become, without continuance of suit, a party to any proceeding in the place and stead of those municipalities;

WHEREAS the by-laws, resolutions, minutes, assessment rolls, collection rolls and other acts of each of the applicant municipalities shall remain in force in the territory for which they were drawn up, until they are amended, cancelled or revoked, and insofar as they are compatible with this application;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

That the application be granted and that a local municipality resulting from the amalgamation of Village de

Kingsey Falls and Municipalité de Kingsey Falls be constituted, under the following conditions:

1. The name of the new municipality is "Municipalité de Kingsey Falls".

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 11 November 1997; that description is attached as a Schedule to this Order in Council.

3. The new municipality is governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality is part of the Municipalité régionale de comté d'Arthabaska.

5. A provisional council shall remain in office until the first general election. It shall be composed of all the members of the two councils existing at the time of the coming into force of this Order in Council. The quorum shall be half of the members in office plus one. The current mayors shall alternate as mayor of the provisional council for equal periods. The mayor of the former Municipalité de Kingsey Falls shall serve the first term as mayor.

If a seat is vacant at the coming into force of this Order in Council or becomes vacant during the term of the provisional council, one additional vote shall be allotted to the mayor, or to the deputy mayor, if applicable, of the municipality of origin of the council member whose seat has become vacant.

For the term of the provisional council, the elected municipal officers shall continue to receive the same remuneration as they received before the coming into force of this Order in Council.

6. The first general election shall be held on the first Sunday of the fourth month following the month in which this Order in Council comes into force. If that date falls on the first Sunday in January, the first general election shall be postponed to the first Sunday in February. The second general election shall be held on the first Sunday in November 2002.

7. The council of the new municipality shall be composed of 7 members, that is, a mayor and 6 councillors. From the first general election, the councillors' seats shall be numbered from 1 to 6.

8. For the first general election, only those persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such election were an election of the council members of the former Village de Kingsey Falls, shall be eligible for seats 1, 2 and 3 and only those persons who would be eligible under that Act, if such election were an election of the council members of the former Municipalité de Kingsey Falls, shall be eligible for seats 4, 5 and 6.

9. The assistant secretary-treasurer of the former Village de Kingsey Falls shall act as assistant secretary-treasurer of the new municipality. The secretary-treasurer of that former village shall act as administrative secretary of the new municipality.

10. Any budget adopted by each of the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality, and the expenditures and revenues shall be accounted for separately as if those municipalities continued to exist. Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budget of each of the former municipalities in proportion to their standardized real estate value established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992, amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as it appears in the financial statement of those former municipalities for the last fiscal year ended before the coming into force of this Order in Council.

11. The terms and conditions for apportioning the cost of shared services provided for in the intermunicipal agreements in force before the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

12. Any surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted a separate budget shall remain for the benefit of the ratepayers in the sector made up of the territory of that former municipality; it may be allocated to work in that sector.

The amounts reserved for specific purposes in that accumulated surplus by resolution of the council shall be used for the planned purposes, unless the council of the new municipality decides to reallocate them in whole or in part for other purposes, for the benefit of the ratepayers of the former municipality on behalf of which

the reserved amounts were accumulated, in accordance with the provisions of the first paragraph.

13. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted a separate budget shall remain charged to all the taxable immovables in the sector made up of the territory of that former municipality.

14. The working fund of the former Village de Kingsey Falls shall be abolished at the end of the last fiscal year for which the former municipalities adopted separate budgets. The available balance shall be added to the surplus accumulated on behalf of that former municipality.

15. The fund reserved for parks, playgrounds and natural sites by a former municipality, at the end of the last fiscal year for which it adopted a separate budget, shall be added to the surplus accumulated on behalf of that former municipality.

16. The annual repayment of the instalments in principal and interest of all the loans taken out under by-laws adopted by a former municipality before the coming into force of this Order in Council shall remain charged to the sector made up of the territory of the former municipality that made the loans, in accordance with the taxation clauses in those by-laws. The new municipality may amend those taxation clauses in accordance with the law; notwithstanding the foregoing, such amendments may affect only the taxable immovables in the sector made up of the territory of the former municipality that adopted the by-law.

17. Considering that the new municipality is composed of an urban sector, equipped with water supply, sewer and water treatment services, and of a rural sector without such services, the new municipality shall take into account the benefits derived by the urban sector in apportioning the cost of those services.

Notwithstanding the extension that may be given to the meaning of the expression "benefits derived" under section 244.3 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the new municipality may not impose the compensation rate for the water supply service on the owners who do not take their water from the municipal water supply service and who do not use the municipal sewer networks.

18. A tax credit shall be granted to the owners of all the taxable immovables of the sector made up of the territory of the former Village de Kingsey Falls as follows:

— for the first fiscal year following the one during which this Order in Council comes into force, the rate of the credit shall be \$0.30 per \$100 of assessment;

— for the second fiscal year, the rate shall be \$0.25 per \$100 of assessment;

— for the third fiscal year, the rate shall be \$0.20 per \$100 of assessment;

— for the fourth fiscal year, the rate shall be \$0.15 per \$100 of assessment;

— for the fifth fiscal year, the rate shall be \$0.10 per \$100 of assessment;

— for the sixth fiscal year, the rate shall be \$0.05 per \$100 of assessment.

19. Any debt or gain that may result from legal proceedings in respect of an act performed by a former municipality shall remain charged to or used for the benefit of all the taxable immovables in the sector made up of the territory of that former municipality.

20. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the municipality, provided that such a by-law comes into force within four years of the coming into force of this Order in Council.

Such a by-law shall be approved, in accordance with the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), by the qualified voters of the whole territory of the new municipality.

21. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new municipality.

22. In accordance with the Order in Council concerning the amendment to the agreement respecting the Cour municipale de Victoriaville to be made under the Act respecting municipal courts (R.S.Q., c. C-72.01), the Cour municipale de Victoriaville shall have jurisdiction over the territory of the new municipality.

23. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

1956

Gouvernement du Québec

O.C. 1655-97, 17 December 1997

An Act respecting municipal territorial organization (R.S.Q., c. O-9)

Amalgamation of the Village de Saint-François-du-Lac and the Paroisse de Saint-François-du-Lac

WHEREAS each of the municipal councils of the Village de Saint-François-du-Lac and the Paroisse de Saint-François-du-Lac adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the 2 municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs;

WHEREAS no objection was sent to the Minister of Municipal Affairs and he did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the application be granted and that a local municipality be constituted through the amalgamation of the Village de Saint-François-du-Lac and the Paroisse de Saint-François-du-Lac, on the following conditions:

1. The name of the municipality is "Municipalité de Saint-François-du-Lac".

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 30 October 1997; that description is attached as a Schedule to this Order in Council.

3. The new municipality is governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality is a part of the Municipalité régionale de comté de Nicolet-Yamaska.

5. A provisional council shall remain in office until the first general election. It shall be composed of all the members of the 2 councils existing at the time of the coming into force of this Order in Council. The quorum shall be half of the members in office plus one. The current mayors will alternate as mayor and deputy mayor at each sitting of the provisional council.

If a seat is vacant at the time of coming into force of this Order in Council or becomes vacant during the term of the provisional council, one additional vote shall be allotted to the mayor of the former municipality of origin of the council member whose seat has become vacant.

For the term of the provisional council, the elected municipal officers shall receive the same remuneration as they were receiving before the coming into force of this Order in Council.

6. The first general election shall be held on the first Sunday of the fourth month following the month in which this Order in Council comes into force. If that date falls on the first Sunday in January, the first general election shall be postponed to the following month, or if that date falls on the first Sunday in June, July or August, the first general election shall be postponed to the first Sunday in September. The second general election shall be held on the first Sunday in November 2001.

7. The council of the new municipality shall be composed of 7 members, that is, a mayor and 6 councillors. The councillors' seats shall be numbered from 1 to 6.

8. For the first general election, the only persons eligible for seats 1, 2 and 3 are the persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) if such election were an election of the members of the council of the former Village de Saint-François-du-Lac and the only persons eligible for seats 4, 5 and 6 are the persons who would be eligible under that Act if such election were an election of the members of the council of the former Paroisse de Saint-François-du-Lac.

9. Any budgets adopted by each of the former municipalities for the 1997 and 1998 fiscal years, shall continue to be applied by the council of the new municipality, and the expenditures and revenues must be accounted for separately as if those municipalities continued to exist.

Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation will be charged to the budget of each of the former municipalities in proportion to their population estab-

lished in accordance with Décret 1541-96 dated 11 December 1996 respecting the population in municipalities.

If, at the coming into force of this Order in Council, the former municipalities did not adopt their budgets for the 1998 fiscal year, the new municipality shall adopt a separate budget in respect of the territory of each of the former municipalities for that fiscal year.

10. The terms and conditions for apportioning the cost of joint services provided for in the intermunicipal agreements in force prior to the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

11. The subsidy paid to the new municipality within the scope of the Programme d'aide financière au regroupement municipal (PAFREM) is apportioned as follows:

First, an amount of \$10 000 is paid into the surplus accumulated on behalf of each former municipality.

Then, the balance of the subsidy is paid into the surplus accumulated on behalf of each of the former municipalities according to the following proportions:

the former Paroisse de Saint-François-du-Lac: 66.6 %
the former Village de Saint-François-du-Lac: 33.3 %

The amounts paid under the preceding paragraphs are added to the surplus accumulated on behalf of each former municipality as the subsidy is paid.

12. The working fund of the former Paroisse de Saint-François-du-Lac shall be abolished at the end of the last fiscal year for which the former municipalities adopted separate budgets. The amount of the working fund that is not committed at that date will be added to the surplus accumulated on behalf of that former municipality and will be processed in accordance with the provisions of section 13.

A new working fund in the amount of \$75 000 is constituted for the new municipality from an equal contribution taken from the surplus accumulated on behalf of each former municipality.

For the purposes of the preceding paragraph, the surplus accumulated on behalf of a former municipality shall include the amount of the subsidy granted in accordance with the third and fourth paragraphs of section 11 for the year during which the new municipality applies separate budgets.

13. If, after section 12 is applied, a balance remains in the surplus accumulated on behalf of a former municipality, it is used as follows:

(a) an amount of \$25 000 is paid into the general fund of the new municipality;

(b) if a balance remains after paragraph a is applied, it is used for the benefit of the ratepayers of the sector made up of the territory of the former municipality on behalf of which it was accumulated; it may be used to reduce taxes applicable to all the taxable immovables of that sector, to repay debts charged to all that sector or to pay works to improve or build municipal infrastructures or public works in that sector. However, in the case of the former Paroisse de Saint-François-du-Lac, it shall be used first to reimburse the balance in capital and interest of By-law No. 03-87, that is an amount of \$35 300.

14. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets will continue to be charged to all the taxable immovables in the sector made up of the territory of that former municipality.

15. Subject to section 13, the annual repayment of the instalments in capital and interest of all loans made under the by-laws adopted by a former municipality before the coming into force of this Order in Council remains charged to the sector made up of the territory of the former municipality that made them, in accordance with the taxation clauses provided for in those by-laws. If the new municipality decides to amend the taxation clauses provided for in those by-laws in accordance with the law, the amendments may only apply to the taxable immovables located in the sector made up of the territory of that former municipality.

16. If a loan by-law respecting feasible works within the scope of the "Programme d'infrastructures Canada-Québec" is adopted by one of the former municipalities before the coming into force of this Order in Council, the annual financing expenses, in capital and interest of that by-law shall be charged to all the taxable immovables of the sector made up of the territory of the former municipality that has made it.

The taxation clauses of the By-law will be amended accordingly.

17. Any debt or gain that may result from legal proceedings for an act performed by one former municipality shall be charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

18. A municipal housing bureau is incorporated under the name "Office municipal d'habitation de Saint-François-du-Lac".

That municipal bureau shall succeed to the former Office municipal d'habitation de Saint-François-du-Lac, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) apply to the municipal housing bureau of the new municipality as if it had been incorporated by letters patent under section 57 of that Act.

19. The Régie intermunicipale du Centre communautaire de Saint-François-du-Lac and the Régie intermunicipale d'assainissement de Saint-François-du-Lac cease to exist from the coming into force of this Order in Council.

20. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the new municipality, provided that such a by-law comes into force within 4 years of the coming into force of this Order in Council.

Such a by-law must be approved, in accordance with the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), by the qualified voters of the whole territory of the new municipality.

21. All the movable and immovable property belonging to each of the former municipalities and to the intermunicipal boards referred to in section 19 shall become the property of the new municipality.

22. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE MUNICIPALITÉ DE SAINT-FRANÇOIS-DU-LAC, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ DE NICOLET-YAMASKA

The current territory of the Paroisse and the Village de Saint-François-du-Lac, in the Municipalité régionale de comté de Nicolet-Yamaska, comprising, in reference to the cadastre of the Paroisse de Saint-François-du-Lac, the lots or parts of lots and their present and future subdivisions, as well as the roads, routes, streets, railway rights-of-way, islands, lakes, watercourses or parts thereof, the whole within the limits described hereafter, namely: starting from the meeting point of the centre line of Rivière Saint-François with the extension to the northeast of the dividing line between the cadastres of the parishes of Saint-François-du-Lac and Saint-Pie-de-Guire; thence, successively, the following lines and demarcations: southwesterly, the said extension and part of the said dividing line to the apex of the southern angle of Lot 444 of the cadastre of the Paroisse de Saint-François-du-Lac, crossing Rivière aux Vaches and Route 143 that it meets; in a general westerly direction, part of the dividing line between the cadastres of the parishes of Saint-François-du-Lac and Saint-Pie-de-Guire to the eastern line of Concession Est de Sainte-Anne of the cadastre of the Paroisse de Saint-François-du-Lac; southerly, part of the eastern line of Concession Est de Sainte-Anne to the northeastern line of Concession Saint-Antoine; northwesterly, part of the northeastern line of Concession Saint-Antoine to the dividing line between the concessions of Est du Bois d'Yamaska and Saint-Antoine crossing Route 132 and a railway that it meets; successively southerly, northwesterly and southwesterly, the said dividing line to the dividing line between the cadastres of the parishes of Saint-François-du-Lac and Saint-Michel; northwesterly, the said dividing line between the cadastres extended across Grande Baie Saint-François and Rivière Yamaska that it meets, then part of the dividing line between the cadastres of the parishes of Saint-François-du-Lac and Sainte-Anne to the centre line of Chenal d'Embarras; northeasterly and northwesterly, the said centre line and that of Chenal Croche to the centre line of Chenal du Doré passing to the northwest of Île d'Embarras; southwesterly, the centre line of that latter channel to the extension to the southeast of the dividing line between the cadastres of the parishes of Saint-François-du-Lac and Sainte-Anne; northwesterly, the said extension and the said dividing line and its extension in the St. Lawrence River (Grand Chenal) to the meeting point with the line passing halfway between the south and southeast shores of Île Plate and the north shore of Île Lapierre and the northwest shore of Îles des Joncs, that dividing line between the cadastres coinciding with the dividing line between Lot 1119 of the cadastre of the Paroisse de Saint-François-du-Lac and

Lot 222 of the cadastre of the Paroisse de Sainte-Anne and Lot 1178 of the cadastre of the Paroisse de Saint-François-du-Lac and Lot 231 of the cadastre of the Paroisse de Sainte-Anne and crossing the islands that it meets; easterly and northeasterly, the said line passing halfway and in Lac Saint-Pierre, northerly, an irregular line skirting by the east the islands part of the cadastre of the Paroisse de La Visitation (Île Dupas) to the centre line of the said lake, that irregular line being the limit of the Paroisse de Saint-Ignace-de-Loyola; southeasterly, a straight line passing by the northeast end of Lot 1129 of the cadastre of the Paroisse de Saint-François-du-Lac to the line passing halfway between the southeast shores of Île de la Pointe des Îlets, Îlets Percés, Île aux Raisins and the northeast shore of Île de Rouche on one side and the northwest shore of the La Grande Commune, La Petite Commune and au Cochon islands on the other side; southwesterly, the said line passing halfway to the extension of the centre line of Chenal de l'Île Landry; the said extension, the centre line of the said channel and the centre line of the former channel that passed to the southeast of Île La Petite Commune, that is southeasterly of lots 1106 to 1117 of the cadastre of the Paroisse de Saint-François-du-Lac, that latter centre line extended to the centre line of Rivière Saint-François; southeasterly, the said centre line, the centre line of Chenal Hertel and the line passing halfway between the northeast shore of the islands part of the cadastre of the Paroisse de Saint-François-du-Lac, with the exception of island number 885, and the right bank of Rivière Saint-François to a point in front of the southeast end of island number 870 of the cadastre of the said parish; southeasterly, the centre line of Rivière Saint-François upstream to the extension to the southwest of the northwestern line of Lot 902 of the cadastre of the Paroisse de Saint-Thomas-de-Pierreville; northeasterly, part of the said extension to its meeting point with the line passing halfway between the northeast shore of the islands part of the cadastre of the Paroisse de Saint-François-du-Lac and the right bank of Rivière Saint-François; finally, southeasterly, the line passing halfway between the northeast shore of the islands part of the cadastre of the Paroisse de Saint-François-du-Lac and the right bank of Rivière Saint-François and the centre line of Rivière Saint-François upstream to the starting point; the said limits describe the territory of the Municipalité de Saint-François-du-Lac.

Ministère des Ressources naturelles
Service de l'arpentage
Charlesbourg, 30 October 1997

Prepared by: _____
JEAN-PIERRE LACROIX,
Land surveyor

F-126/1

1951

Gouvernement du Québec

O.C. 1656-97, 17 December 1997

An Act respecting municipal territorial organization
(R.S.Q., c. O-9)

Amalgamation of Village de L'Ange-Gardien and
Paroisse de Saint-Ange-Gardien

WHEREAS each of the municipal councils of Village de L'Ange-Gardien and Paroisse de Saint-Ange-Gardien adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the 2 municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs;

WHEREAS an objection was sent to the Minister of Municipal Affairs, and he did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application with the amendments proposed by the Minister of Municipal Affairs and approved by the councils of the applicant municipalities;

IT IS ORDERED, therefore, upon recommendation of the Minister of Municipal Affairs:

THAT the application be granted and that a local municipality be constituted through the amalgamation of Village de L'Ange-Gardien and Paroisse de Saint-Ange-Gardien, on the following conditions:

1. The name of the new municipality is "Municipalité de L'Ange-Gardien".

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 29 October 1997 and attached as a Schedule to this Order in Council.

3. The new municipality is governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality will be part of the Municipalité régionale de comté de Rouville.

5. A provisional council shall remain in office until the first general election. It shall be composed of all the members of the two councils existing at the time of the coming into force of this Order in Council. The mayor of the former Paroisse de Saint-Ange-Gardien shall act as mayor of the provisional council. The mayor of the former Village de L'Ange-Gardien shall act as deputy mayor of the provisional council.

For the term of the provisional council, the elected municipal officers shall continue to receive the same remuneration as they were receiving before the coming into force of this Order in Council.

6. The first general election shall be held on the first Sunday of November 1998. The second general election shall be held on the first Sunday in November 2002.

7. For the first general election, the council of the new municipality shall be composed of seven members, that is one mayor and six councillors. The councillors' seats shall be numbered from 1 to 6.

For the first and second general elections, only those persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such election was an election of the members of the council of the former Village de L'Ange-Gardien, shall be eligible for seats 2 and 5, and only the persons who would be eligible under that Act if that election was an election of the members of the council of the former Paroisse de Saint-Ange-Gardien shall be eligible for the seat of mayor and for seats 1, 3, 4 and 6.

8. For the third general election, the new municipality shall be divided into electoral districts in accordance with the Act respecting elections and referendums in municipalities.

9. Any budget adopted by the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality, and the expenditures and revenues shall be accounted for separately as if the former municipalities continued to exist. Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budgets of each of the former municipalities in proportion to their standardized real estate values established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992, amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as appearing in their financial statements for the last fiscal year ended before the coming into force of this Order in Council.

10. The terms and conditions for the apportionment of the cost for shared services provided for in the intermunicipal agreements in force before the coming into force of this Order in Council continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

11. Any surplus or deficit accumulated on behalf of a former municipality at the end of the last fiscal year in which it adopted a separate budget shall be either credited or charged to all the taxable immovables of the new municipality.

12. The annual repayment of instalments in capital and interest of the loans made under By-laws 185-87, 233-92, 259-94 and 290-96 adopted by the former Paroisse de Saint-Ange-Gardien and By-laws 211-87, 213-87 and 246-91 adopted by the former Village de L'Ange-Gardien shall be charged to all the taxable immovables of the territory of the new municipality. For that purpose, a special tax is thus imposed and levied on all the taxable immovables of the territory of the new municipality, at a sufficient rate on the basis of their value as it appears on the assessment roll in force each year.

The taxation clauses provided for in those by-laws shall be amended accordingly.

13. The working fund of the former Village de L'Ange-Gardien shall be abolished as of the end of the last fiscal year for which the former municipalities adopted separate budgets.

The amount of that fund that is not appropriated on that date shall be added to the surplus accumulated on behalf of that municipality and shall be used in accordance with the provisions of section 11.

14. The difference between the rate of the general real estate tax levied by each of the former municipalities for the last fiscal year for which they adopted separate budgets shall be maintained until the rate levied on the sector made up of the territory of the former Village de L'Ange-Gardien reaches \$1 per \$100 of taxable assessment or until the fiscal year following that during which the third general election is held, whichever comes first. The rate shall then be equal.

The rate of \$1 per \$100 of taxable assessment shall constitute a taxation ceiling for the sector made up of the territory of the former Village de L'Ange-Gardien until the equalization of rates between the two former municipalities. In the case of a decrease in taxation before the rates are equalized, the difference between the rates

of the general real estate tax levied during the preceding fiscal year shall be maintained.

The difference between the tariffs and compensations levied by each of the former municipalities for the last fiscal year for which they adopted separate budgets shall be maintained until the equalization of the rates of the general real estate tax or until the first year following that during which the third general election is held, whichever comes first.

15. Any debt or gain that may result from legal proceedings for any act performed by a former municipality will continue to be charged or credited to all the taxable immovables of the sector made up of the territory of that former municipality.

16. A municipal housing bureau shall be incorporated under the name "Office municipal d'habitation de la Municipalité d'Ange-Gardien".

That municipal bureau shall succeed to the Office municipal d'habitation de L'Ange-Gardien, which is abolished. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) shall apply to the municipal housing bureau of the new Municipalité d'Ange-Gardien, as if it were established by letters patent under section 57 of that act.

The members of the former Office municipal d'habitation de L'Ange-Gardien shall be the members of the Office.

17. As of the coming into force of this Order in Council, the Régie d'assainissement des eaux de L'Ange-Gardien ceases to exist.

18. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new municipality.

19. In accordance with the Order in Council concerning the amendment to the agreement respecting the Cour municipale de Saint-Césaire which will be made under the Act respecting municipal courts (R.S.Q., c. C-72.01), the Cour municipale de Saint-Césaire will have jurisdiction over the territory of the new municipality.

20. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

OFFICIAL DESCRIPTION OF THE LIMITS OF THE
TERRITORY OF THE MUNICIPALITÉ
D'ANGE-GARDIEN, IN THE MUNICIPALITÉ
RÉGIONALE DE COMTÉ DE ROUVILLE

The present territory of Paroisse de Saint-Ange-Gardien et of Village de l'Ange-Gardien, in the Municipalité régionale de comté de Rouville, comprising in reference to the cadastre of Paroisse de L'Ange-Gardien and of Village de Canrobert, the lots or parts of lots and their present and future subdivisions as well as the roads, routes, streets, railway rights-of-way, lakes, watercourses or parts thereof, the whole included in the boundaries described hereafter, namely: starting from the apex of the northeast corner of lot 56 of the cadastre of the Paroisse de l'Ange-Gardien; thence, successively, the following lines and demarcations: southerly, part of the east line of the cadastre of the Paroisse de l'Ange-Gardien to the apex of the southeast corner of lot 463 of the said cadastre, crossing Autoroute 10, the railway (lot 491) and Rivière Yamaska that it meets; in a general northwesterly direction, part of the dividing line between the cadastre of the Paroisse de l'Ange-Gardien and the cadastre of the Paroisse de Saint-Romuald-de-Farnham-Ouest to the centre line of Rivière Yamaska; in a general northeasterly direction upstream the said river, the said centre line to its meeting point with the extension to the southeast of the southwest line of lot 449 of the cadastre of the Paroisse de l'Ange-Gardien; northwesterly the said extension and the southwest line of lot 449 in declining order to lot 435, that line crossing the public road Rang Magenta; westerly, the south line of lots 435, 434 and 433; southerly, part of the east line of lot 433; northwesterly, part of the southwest line of the cadastre of Paroisse de l'Ange-Gardien to the apex of the southwest corner of lot 390 of the said cadastre, crossing a railway (lot 491), route 235 and another railway designated under lot No. 434 of the cadastre of the Paroisse de Saint-Romuald-de-Farnham-Ouest; in reference to the cadastre of the Paroisse de l'Ange-Gardien, northerly, the west line of lots 390 and 389; southeasterly, the southwest side of the right-of-way of Chemin Rang Saint-Charles to its meeting point with the extension to the south of the west line of lot 388; northerly, the said extension and the said line; northerly, crossing Chemin Rang Casimir, then the west line of lot 242, that last line crossing Autoroute 10 that it meets; southeasterly, part of the dividing line between ranges Casimir Côté Nord and Rosalie Côté Sud to the apex of the southwest angle of lot 131; northerly, the west line of the said lot; southeasterly, the southwest side of the right-of-way of Chemin Rang Rosalie to its meeting point with the extension to the south of the west line of lot 130; northerly, the said extension and the said line; easterly, part of the dividing line between ranges Rosalie Côté Nord and de la Barbuté Côté Sud to its meeting

point with the west side of the right-of-way of route 235 (Chemin de la Grande-Ligne); northerly, the west side of the said right-of-way to its meeting point with the extension to the west of the dividing line between the cadastres of the parishes of l'Ange-Gardien and Saint-Paul-d'Abbotsford; finally, easterly, the said extension and the said dividing line to the starting point, that line extended across the railway that it meets; these boundaries describe the territory of Municipalité d'Ange-Gardien.

Ministère des Ressources naturelles
Service de l'arpentage
Charlesbourg, 29 October 1997

Prepared by _____
JEAN-PIERRE LACROIX,
Land surveyor

A-239/1

1952

Gouvernement du Québec

O.C. 1657-97, 17 December 1997

An Act respecting municipal territorial organization
(R.S.Q., c. O-9)

Amalgamation of Village de Manseau and Paroisse
de Saint-Joseph-de-Blandford

WHEREAS each of the municipal councils of Village de Manseau and Paroisse de Saint-Joseph-de-Blandford adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the 2 municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs;

WHEREAS no objection was sent to the Minister of Municipal Affairs, and he did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS, under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the application be granted and that a local municipality be constituted through the amalgamation of Village de Manseau and Paroisse de Saint-Joseph-de-Blandford, on the following conditions:

1. The name of the new municipality is "Municipalité de Manseau".

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 4 November 1997 and attached as a Schedule to this Order in Council.

3. The new municipality is governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality is part of the Municipalité régionale de comté de Bécancour.

5. A provisional council shall remain in office until the first general election. It shall be composed of all the members of the councils existing at the time of the coming into force of this Order in Council. The quorum will be 7 members. The present mayors shall alternate as mayor of the provisional council for equal periods. A drawing of lots at the first meeting of the provisional council shall determine which mayor shall act first.

If a seat is vacant at the time of the coming into force of this Order in Council or becomes vacant during the term of the provisional council, an additional vote shall be granted to the mayor of the former municipality from which came the council member whose seat became vacant.

For the term of the provisional council, the elected municipal officers shall continue to receive the same remuneration as before the coming into force of this Order in Council.

6. The first general election shall be held on the first Sunday of the fourth month following the coming into force of this Order in Council. If that date falls on the first Sunday in January, the first general election shall be postponed to the first Sunday in February. The second general election shall be held on the first Sunday in November 2002.

7. The council of the new municipality shall be composed of 7 members, that is a mayor and 6 councillors. The councillors' seats shall be numbered from 1 to 6 as of the first general election.

8. For the first general election, only the persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such

election were an election of the council members of the former Village de Manseau, shall be eligible for seats 1, 2 and 3 and only the persons who would be eligible under that Act, if such election were an election of the council members of the former Paroisse de Saint-Joseph-de-Blandford, shall be eligible for seats 4, 5 and 6.

9. Any budgets adopted by the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality, and the expenditures and revenues shall be accounted for separately as if those municipalities continued to exist. Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budgets of each of the former municipalities in proportion to their standardized real estate value established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992 amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as appearing in the financial statements of those former municipalities for the last fiscal year ending prior to the coming into force of this Order in Council.

10. The terms and conditions for the apportionment of expenditures for shared services provided for in intermunicipal agreements in force before the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

11. Any surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used in the following manner:

(a) the surplus accumulated on behalf of the former Village de Manseau shall be used for the annual payment of the instalments in capital and interest on the loans made under By-law 97-01;

(b) the surplus accumulated on behalf of the former Paroisse de Saint-Joseph-de-Blandford shall be used for the annual payment of the instalments in capital and interest on the loans made under By-law 94-03.

12. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted a separate budget shall remain charged to all the taxable immovables of the sector made up of the territory of that former municipality.

13. The subsidy granted under the Programme d'aide financière au regroupement municipal (PAFREM) shall be used in the following manner:

(a) an amount of \$20 000 shall be used, in a proportion of 50 %, to pay the instalments in capital and interest of the loan made by the former Village de Manseau under By-law 97-01 and 50 % to pay the instalments in capital and interest of the loan made by the former Paroisse de Saint-Joseph-de-Blandford under By-law 94-03;

(b) the balance of the loan shall be used in a proportion of 56.1 %, to pay the instalments in capital and interest of the loan made by the Village de Manseau under By-law 97-01 or for the carrying out of work in the sector made up of the territory of that former municipality and, in a proportion of 49.3 %, to pay the instalments in capital and interest of the loan made by the former Paroisse de Saint-Joseph-de-Blandford under By-law 94-03 or for the carrying out of work in the sector made up of the territory of that former municipality.

14. The balance in capital and interest of the loan made by the former Village de Manseau under By-law 97-01 shall become, in a proportion of 93.3 %, chargeable to all the taxable immovables of the sector made up of the territory of the former village on the basis of their value as it appears in the assessment roll in force each year.

The balance shall become in a proportion of 6.7 %, chargeable to all the taxable immovables of the territory of the new municipality on the basis of their value as it appears in the assessment roll in force each year.

The taxation clauses provided in those by-laws shall be amended accordingly.

15. The balance in capital and interest of the loan made by the former Paroisse de Saint-Joseph-de-Blandford under By-law 94-03 shall become chargeable to all the taxable immovables of the new municipality.

The taxation clauses provided for in that by-law shall be amended accordingly.

16. The new municipality shall adopt a loan by-law to order rebuilding work on the Chemin du Rang 9 and Chemin du Rang Petit Montréal located in the sector made up of the territory of the former Paroisse de Saint-Joseph-de-Blandford and it shall use the subsidy granted by the Minister of Transport to reduce the loan thus ordered.

That loan by-law requires only the approval of the Minister of Municipal Affairs.

17. Any debt or gain that may result from legal proceedings for any act performed by a former municipality shall continue to be charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

18. A municipal housing bureau shall be incorporated under the name "Office municipal d'habitation de la Municipalité de Manseau".

That municipal bureau shall succeed to the Office municipal d'habitation du Village de Manseau, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) shall apply to the municipal housing bureau of the new municipality as if it has been established by letters patent under section 57 of that Act.

The members of the bureau shall be the members of the Office municipal d'habitation du Village de Manseau.

19. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality for the purpose of replacing all the zoning by-laws and all the subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to all the territory of the new municipality, on the condition that such a by-law comes into force within four years following the coming into force of this Order in Council.

Such a by-law shall be approved in accordance with the Act respecting elections and referendums in municipalities by the qualified voters of all the territory of the new municipality.

20. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new municipality.

21. This Order in Council comes into force on the day of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

OFFICIAL DESCRIPTION OF THE BOUNDARIES
OF THE TERRITORY OF THE MUNICIPALITÉ DE
MANSEAU IN THE MUNICIPALITÉ RÉGIONALE
DE COMTÉ DE BÉCANCOUR

The present territory of the Paroisse de Saint-Joseph-de-Blanford and Village de Manseau, in the Municipalité régionale de comté de Bécancour, comprising in reference to the cadastres of the Canton de Blanford and the Paroisse de Saint-Pierre-les-Becquets, the lots or parts of lots and their present and future subdivisions as well as the roads, routes, streets, railway rights-of-way, islands, lakes, watercourses or parts thereof, the whole enclosed in the boundaries described hereafter, namely: starting from the apex of the north angle of lot 777 of the cadastre of Paroisse de Saint-Pierre-les-Becquets; thence, successively, the following lines and demarcations: southeasterly, successively, the northeast line of lots 777 and 840 of the said cadastre, then part of the dividing line between the cadastres of Canton de Blanford and Paroisse de Saint-Jean-Deschaillons, to the dividing line between ranges 10 and 11 of the cadastre of the Canton de Blanford, that last line crossing a railway, a public road (Route 9e Rang) and Autoroute 20 that it meets; in reference to the said cadastre, southwesterly, part of the said dividing line between the said ranges to the dividing line between lots 20 and 16 of Rang 10, that line crossing route 218 that it meets; northwesterly, part of the said dividing line between the said lots to its meeting point with the southeast side of the right-of-way of Autoroute 20; southwesterly, the southeast side of the said right-of-way, to its meeting point with the extension to the southeast of the southwest side of the right-of-way of Chemin de la Belgique, crossing lot C and the right-of-way of Autoroute 20; northwesterly, the said extension and the southwest side of the right-of-way of Chemin de la Belgique to the dividing line between lots 22 and 23 of Rang 5, that line crossing Rivière Gentilly that it meets; southwesterly, the said dividing line between the lots, crossing Rivière Gentilly that it meets, and its extension in lot G to its southwest limit; northwesterly, successively, part of the southwest line of lot G and the dividing line between the ranges 5 and A to the dividing line between the cadastres of Canton de Blandford and Paroisse de Saint-Pierre-les-Becquets, that line crossing a railway that it meets; northerly, part of the said dividing line between the said cadastres to the apex of the northeast angle of lot 843 of the cadastre of Paroisse de Saint-Pierre-les-Becquets; northwesterly, successively, the dividing line between lots 844 and 823 and 843 and 824 of the said cadastre, that line crossing a public road (Chemin du Petit-Montréal); finally, in a general northeasterly direction, the broken line dividing Rang Saint-Raymond from Rang Saint-Jacques in the cadastre of Paroisse de Saint-Pierre-les-Becquets to the starting point, that line crossing Ruisseau Grenon, Ruisseau Santario, route 218 and Petite

Rivière du Chêne that it meets; these boundaries define the territory of the Municipalité de Manseau.

Ministère des Ressources naturelles
Service de l'arpentage
Charlesbourg, 4 November 1997

Prepared by: _____
JEAN-PIERRE LACROIX,
Land surveyor

M-231/1

1953

Gouvernement du Québec

O.C. 1658-97, 17 December 1997

An Act respecting municipal territorial organization
(R.S.Q., c. O-9)

Amalgamation of Ville de Causapscaal and Paroisse de Saint-Jacques-le-Majeur-de-Causapscaal

WHEREAS each of the municipal councils of Ville de Causapscaal and Paroisse de Saint-Jacques-le-Majeur-de-Causapscaal adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the 2 municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs;

WHEREAS no objection was sent to the Minister of Municipal Affairs, and he did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS the officers and employees of the applicant municipalities become, without reduction in salary, officers and employees of the new municipality, they retain their seniority and fringe benefits and they may not be laid off or dismissed for the sole reason of the amalgamation;

WHEREAS the new municipality succeeds to the rights, obligations and responsibilities of the applicant municipalities and it becomes, without continuance of suit, a party to any proceeding in the place and stead of those municipalities;

WHEREAS the by-laws, resolutions, minutes, assessment rolls, collection rolls and other acts of each of the former applicant municipalities shall remain in force in the territory for which they were drawn up, until they are amended, cancelled or revoked and insofar as they are compatible with the joint application;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT the application be granted and that a local municipality be constituted through the amalgamation of the Ville de Causapsca and the Paroisse de Saint-Jacques-le-Majeur-de-Causapsca, on the following conditions:

1. The name of the new municipality is "Ville de Causapsca".

2. The description of the territory of the new town is the description drawn up by the Minister of Natural Resources on 7 November 1997 and attached as a Schedule to this Order in Council.

3. The new town is governed by the Cities and Towns Act (R.S.Q., c. C-19).

4. The new town will be part of the Municipalité régionale de comté de La Matapédia.

5. A provisional council will remain in office until the first general election. It will be composed of all the members of the councils existing at the time of the coming into force of this Order in Council. The quorum will be half the members holding office plus one. The present mayors shall alternate as mayor of the provisional council for equal periods. A drawing of lots at the first sitting of the provisional council shall determine which mayor shall act first.

For the term of the provisional council, elected municipal officers shall continue to receive the same remuneration as before the coming into force of this Order in Council.

6. The first general election shall be held on the first Sunday of the fourth month following the coming into force of this Order in Council. If that date falls on the first Sunday in January, the first general election shall be postponed to the first Sunday in February. The second general election shall be held on the first Sunday in November 2001.

The council of the new town shall be composed of 7 members, that is, a mayor and 6 councillors. The councillors' seats shall be numbered from 1 to 6 as of the first general election.

7. For the first two general elections, only the persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such election were an election of the council members of the former Ville de Causapsca, shall be eligible for seats 1, 2 and 3 and only the persons who would be eligible under that Act, if such election were an election of the council members of the former Paroisse de Saint-Jacques-le-Majeur-de-Causapsca, shall be eligible for seats 4, 5 and 6.

For the third general election, the new town shall be divided into six electoral districts in accordance with the Act respecting elections and referendums in municipalities.

8. Any budget adopted by the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new town, and the expenditures and revenues shall be accounted for separately as if those municipalities continued to exist. Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budgets of each of the former municipalities in proportion to their standardized real estate value established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992 amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as appearing in the financial statements of those former municipalities for the last fiscal year ending before this Order in Council comes into force.

9. The terms and conditions for the apportionment of expenditures for shared services provided for in intermunicipal agreements in force before the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

10. The working fund of the former Ville de Causapsca shall become the working fund of the new town at the end of the last fiscal year for which the former municipalities adopted separate budgets.

The money borrowed from that fund shall be repaid for the rest of the term of the loan from the general fund of the new town.

11. Any surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted a separate budget shall be used for the benefit of ratepayers of the sector made up of the territory of that former municipality; it may be used for carrying out work in that sector or for tax reductions applicable to all the taxable immovables of that sector.

12. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted a separate budget shall remain charged to all the taxable immovables of the sector made up of the territory of that former municipality.

13. The balance in capital and interest of the loans made by the former Ville de Causapsal under By-laws 3-97 and 6-93 shall become chargeable to all the taxable immovables of the new town.

A special tax is thus imposed and levied on all the taxable immovables of the new town on the basis of their value as it appears on the assessment roll in force each year.

The taxation clauses provided for in those by-laws shall be amended accordingly.

14. The annual repayment of instalments in capital and interests on all loans made under the by-laws adopted by a former municipality before the coming into force of this Order in Council but not governed by section 13 shall remain chargeable to the sector made up of the territory of the former municipality which made them in accordance with the taxation clauses of the by-laws. Should the new town decide to amend the taxation clauses of these by-laws in accordance with the law, such amendments may affect only the taxable immovables of the sector made up of the territory of the former municipality.

15. The business tax rate shall be equalized progressively over a period of three years. During that period, the rate of the business tax shall be \$6 per \$100 of rental value for the section made up of the territory of the former Ville de Causapsal. In the sector made up of the territory of the former parish, the rate shall be \$4 per \$100 of rental value for the first year following that of the coming into force of this Order in Council and \$5 per \$100 for the second year. From the third year, the business tax rate shall be the same for all the territory of the new town.

16. Any debt or gain that may result from legal proceedings for any act performed by a former municipality shall continue to be charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

17. A municipal housing bureau shall be incorporated under the name "Office municipal d'habitation de la Ville de Causapsal".

That municipal bureau shall succeed to the Office municipal d'habitation de la Ville de Causapsal, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8) shall apply to the municipal housing bureau of the new municipality as if it has been established by letters patent under section 57 of that Act.

The members of the bureau shall be the members of the Office municipal d'habitation de la Ville de Causapsal.

18. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new town for the purpose of replacing all the zoning by-laws and all the subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to all the territory of the new town, on the condition that such a by-law comes into force within four years following the coming into force of this Order in Council.

19. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new town.

20. This Order in Council will come into force on the day of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

OFFICIAL DESCRIPTION OF THE BOUNDARIES
OF THE TERRITORY OF THE NEW VILLE DE
CAUSAPSCAL IN THE MUNICIPALITÉ
RÉGIONALE DE COMTÉ DE LA MATAPÉDIA

The present territory of Paroisse de Saint-Jacques-le-Majeur-de-Causapsal and of Ville de Causapsal, in the Municipalité régionale de comté de La Matapédia, comprising in reference to the cadastres of the townships of Casupscull, Humqui, Lepage and Matalik, the lots or parts of lots and their present and future subdivisions as well as the roads, routes, streets, railway rights-of-way, islands, lakes, watercourses or parts thereof, the whole comprised within the boundaries described hereafter, namely: starting from the apex of the northern

angle of lot 1 of Rang 4 Sud-Est of the cadastre of the Canton de Lepage; thence, successively, the following lines and demarcations: southeasterly, the dividing line between the cadastres of the townships of Lepage and Casault to the dividing line between the cadastres of the townships of Lepage and Casault and the cadastre of the Canton de La Vérendrye, that line extended across the Chemin du 2^e Rang Sud-Est of Lepage and Rivière Causapsal that it meets; westerly, part of the dividing line between the cadastres of the townships of Lepage and La Vérendrye to its meeting point with the dividing line between the cadastres of the townships of Casupscull and La Vérendrye; successively southerly and southeasterly, part of the broken line dividing the cadastre of the Canton de Casupscull from the cadastre of the Canton de la Vérendrye to the dividing line between lots 45 and 44 of Rang Est of Chemin-Kempt of the cadastre of Canton de Casupscull; in reference to that cadastre, southwesterly, successively, the said dividing line between the lots crossing Chemin Lacroix and extended across a public road (road from Causapsal to Sainte-Marguerite) that it meets, then the dividing line between lots 49 and 48 of Rang Ouest du Chemin-Kempt; northwesterly, part of the line dividing the Rang Ouest of Chemin-Kempt from ranges 6 and 5 to the apex of the northern angle of lot 29 of Rang 5, that line crossing a public road that it meets; southwesterly, the northwest line of lot 29 of Rang 5, that line crossing a public road (Route Guay) that it meets; southeasterly, part of the dividing line between ranges 4 and 5 to the dividing line between lots 29 and 28 of Rang 4; southwesterly, the said dividing line between ranges 4 and 3; northwesterly, the dividing line between ranges 3 and 2 to the dividing line between lots 29 and 28 of Rang 2; southwesterly, successively, the said dividing line between the lots, then the dividing line between lots 29B and 29A and lots 28B and 28A of Rang 1, that line extended across Route 132 and the railway (lot 89) that it meets; in a general northerly direction, the left bank of Rivière Matapédia to its meeting point with the extension to the southeast of the dividing line between ranges B and 1 of the cadastre of the Canton de Matalik; northwesterly, the said extension, crossing Rivière Matapédia and the said dividing line to the dividing line between lots 24 and 25A of Rang 1 of the cadastre of the Canton de Matalik, that line crossing Chemin du Rang B de Matalik that it meets; southwesterly, crossing Chemin du 1^{er} Rang de Matalik, the said dividing line between the lots; northwesterly, successively, part of the dividing line between ranges 1 and 2 of the said cadastre, that line extended across the road from Causapsal to Albertville that it meets and ranges 1 and 2 of the cadastre of the Canton de Humqui to the dividing line between lots 23 and 24 of Rang 1 of the latter cadastre, following in part the southwest side of the right-of-way of a public road (Route du Rang A de Humqui); in reference to the latter

cadastre, northeasterly, the said dividing line; southeasterly, part of the dividing line between ranges 1 and B to the dividing line between lots 18 and 19 of Rang B; northeasterly, the said dividing line and its extension across the right-of-way of the railway (lot 57-1) to the centre line of Rivière Matapédia; northerly, the centre line of the said river, upstream to the extension to the southwest of the dividing line between lots 38 and 39 of Rang 1 of the cadastre of the Canton de Lepage; finally, northeasterly, successively, the said extension and the said dividing line extended across Route 132 that it meets, then the northwest line of lot 1 of ranges 2 Sud-Est, 3 Sud-Est and 4 Sud-Est to the starting point, these boundaries describe the territory of the new Ville de Causapsal.

Ministère des Ressources naturelles
Service de l'arpentage
Charlesbourg, 7 November 1997

Prepared by: _____
JEAN-PIERRE LACROIX,
Land surveyor

C-271/1

1954

Gouvernement du Québec

O.C. 1660-97, 17 December 1997

Municipalité de Kingsey Falls

WHEREAS each of the municipal councils of the Village and the Municipalité de Kingsey Falls adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the 2 municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS the Municipalité de Kingsey Falls, resulting from the amalgamation of the Village and the Municipalité de Kingsey Falls was constituted by Order in Council 1609-97 dated 10 December 1997;

WHEREAS it is expedient to amend the Order in Council;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs:

THAT Order in Council 1609-97 dated 10 December 1997 be amended by adding the description of the territory of the new municipality attached to this Order in Council, as a Schedule to the English text;

THAT this Order in Council come into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL CARPENTIER,
Clerk of the Conseil exécutif

OFFICIAL DESCRIPTION OF THE LIMITS OF
THE TERRITORY OF THE NEW MUNICIPALITÉ
DE KINGSEY FALLS IN THE MUNICIPALITÉ
RÉGIONALE DE COMTÉ D'ARTHABASKA

The present territory of the Municipalité and the Village de Kingsey Falls in the Municipalité régionale de comté d'Arthabaska, comprising in reference to the cadastres of the townships of Kingsey, Tingwick and Warwick, the lots or parts of lots and their present and future subdivisions as well as the roads, routes, streets, islands, lakes, watercourses or parts thereof, the whole within the limits described hereafter, namely: starting from the apex of the north angle of lot 261 of the cadastre of the Canton de Warwick; thence, successively, the following lines and demarcations: southeasterly, the northeast line of lots 261, 260 and 259 of the cadastre of the Canton de Warwick, the latter extended across Rivière des Rosiers that it meets, and its extension to the southeast side of the right-of-way of Route 116; southwesterly, the southeast side of the right-of-way of the said route to its meeting point with the northeast side of the right-of-way of Route Goudreau (Gaudreau); southeasterly, the northeast side of the right-of-way of the said route to its meeting point with the northwest line of lot 186 of the cadastre of the Canton de Tingwick; in reference to that cadastre, northeasterly, part of the northwest line of lot 186 to the apex of the north angle of the said lot; southeasterly the northeast line of lots 186, 185 and 187; southwesterly, successively, the southeast line of lot 187, crossing Route Goudreau (Gaudreau) that it meets, lots 188, 192 and 193, crossing Rivière des Rosiers that it meets and lots 194, 199 and 200; northwesterly, part of the dividing line between the cadastres of the townships of Tingwick and Shipton to its meeting point with the dividing line between the cadastres of the townships of Kingsey and Shipton; southwesterly, part of the said dividing line between the cadastres to the apex of the south angle of lot 1B of Rang 9 of the cadastre of the Canton de Kingsey, that line crossing Route 116, Chemin Tardif (boulevard Kingsey), Rivière Nicolet Sud-Ouest, Ruisseau Francoeur, Route 255, Route du Mont-Proulx (Chemin du Rang 9) and again Ruisseau Francoeur that

it meets, passing by the southeast side of the right-of-way of Chemin Cleveland bounding to the northwest a part of lot 28B and lot 28A of Rang 3 of the cadastre of the Canton de Shipton; northwesterly, part of the dividing line between ranges 9 and 8 of the cadastre of the Canton de Kingsey to the apex of the west angle of lot 11D of Rang 9 of the said cadastre, that line crossing Ruisseau Francoeur, Route 255 and Route Gauthier that it meets; in reference to the said cadastre, northeasterly, successively, the northwest line of lot 11D of Rang 9 crossing Route Gauthier that it meets and the northwest line of lots 11B and 11C of the said range; northwesterly, part of the dividing line between ranges 10 and 9 to the dividing line between lots 18 and 19 of Rang 10; northeasterly, the said dividing line between the lots; northwesterly, part of the dividing line between ranges 11 and 10 passing by the southwest side of the right-of-way of Chemin Corriveau and crossing the said right-of-way, to the dividing line between lots 18 and 19 of Rang 11; northeasterly, the said dividing line between the lots, extended across Rivière Nicolet Sud-Ouest that it meets; southeasterly the dividing line between ranges 11 and 12 to the dividing line between lots 12A and 13A of Rang 12, passing by the southwest side of the right-of-way of Chemin des Chalets and crossing Rivière Nicolet Sud-Ouest that it meets; northeasterly, successively, the line dividing lots 12A and 12B from lots 13A and 13B of Rang 12 extended across Rivière Nicolet Sud-Ouest that it meets and lots 12 and 13 of Rang 13, crossing Chemin du Rang 12 that they meet; southeasterly, part of the dividing line between the cadastres of the townships of Kingsey and Warwick to the apex of the south angle of lot 387 of the cadastre of the Canton de Warwick, finally, northeasterly, the northwest line of lots 269, 267, 266, 265 and 261, crossing Route Mondou that it meets to the starting point; the said limits describe the territory of the new Municipalité de Kingsey Falls.

Ministère des Ressources naturelles
Service de l'arpentage
Charlesbourg, 11 November 1997

Prepared by: JEAN-PIERRE LACROIX,
Land surveyor

K-28/1

1955

Notices

Notice

Cities and Towns Act
(R.S.Q., c. C-19)

Issue of letters patent in order to amend the Charter of Ville d'East Angus

Notice is hereby given, in accordance with section 3 of the Cities and Towns Act (R.S.Q., c. C-19), that the date of coming into force of the letters patent referred to above is the date of publication of this notice in the *Gazette officielle du Québec*.

ALAIN GAUTHIER,
Deputy Minister

[L.S.]
Gouvernement
du Québec

LISE THIBAUT

Letters patent

Amendment to the Charter of Ville d'East Angus

WHEREAS, under section 3 of the Cities and Towns Act (R.S.Q., c. C-19), the Government may grant letters patent to replace in whole or in part the provisions of the charter of a municipality by those of the Act;

WHEREAS a petition for an amendment to the Charter of Ville d'East Angus has been submitted by the town council;

WHEREAS the petition pertains to the replacement of section 1 of the Act to amend the Charter of Ville d'East Angus (1949, c. 93) by the corresponding provisions of the Cities and Towns Act;

WHEREAS section 1 prescribes that the council shall hold regular sittings on the first Tuesday of each month;

WHEREAS the corresponding provision of the Cities and Towns Act prescribes that the council shall hold such sittings monthly on the days and at the times determined by by-law;

WHEREAS the formalities prescribed in section 3 of the Cities and Towns Act have been observed;

WHEREAS it is expedient to grant the petition of the town council;

THEREFORE, in accordance with Order in Council number 1135-97, made on 3 September 1997 following the recommendation of the Minister of Municipal Affairs, it is decreed and ordered:

THAT section 1 of the Act to amend the Charter of Ville d'East Angus be replaced by the corresponding provisions of the Cities and Towns Act.

IN TESTIMONY WHEREOF, the Government issues these letters patent under the Great Seal of Québec.

WITNESS: the Honourable LISE THIBAUT, Lieutenant-Governor of Québec.

Québec, the third day of September nineteen ninety-seven

By command,

MICHEL BOUCHARD,
Deputy Attorney General

Libro 1552

Folio 3

1949

Index Statutory Instruments

Abbreviations: **A:** Abrogated, **N:** New, **M:** Modified

Regulations — Statutes	Page	Comments
Amendment to Schedule I to the act (An Act respecting the Government and Public Employees Retirement Plan, R.S.Q., c. R-10)	6293	M
Application of the Taxation Act, An Act respecting the... — Regulation (R.S.Q., c. I-4; 1995, c. 63; 1997, c. 3)	6348	M
Bar — Accounting and trust accounts (Professional Code, R.S.Q., c. C-26)	6345	M
Basic prescription drug insurance plan (An Act respecting drug insurance and amending various legislative provisions, 1996, c. 32)	6472	M
Beer and Soft Drinks Distributors' Permits (An Act respecting sale and distribution of beer and soft drinks in non-returnable containers, R.S.Q., c. P-9.2)	6342	M
Bulk trucking (Transport Act, R.S.Q., c. T-12)	6474	M
Business Financing Assistance Program (An Act respecting the Société de développement industriel du Québec, R.S.Q., c. S-11.001)	6343	M
Causapsal, Ville de... — Amalgamation with the Paroisse de Saint-Jacques-le-Majeur-de-Causapsal (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6516	
Cities and Towns Act — Issue of letters patent in order to amend the Charter of Ville d'East Angus (R.S.Q., c. C-19)	6521	
Civil Code of Québec — Register of personal and movable real rights (1991, c. 64)	6483	Draft
Consumer Protection Act— Rules of conduct concerning the sale of prearranged funeral services and sepultures by itinerant merchants — Adoption (R.S.Q., c. P-40.1)	6346	N
Contribution of each member of a professional order for the 1998-1999 fiscal year of the Office des professions du Québec (Professional Code, R.S.Q., c. C-26)	6345	N
Designate breast cancer detection centres (Health Insurance Act, R.S.Q., c. A-26)	6481	N
Drug insurance and amending various legislative provisions, An Act respecting... — Basic prescription drug insurance plan (1996, c. 32)	6472	M
Education Act — Naming of the new French language and English language school boards (R.S.Q., c. I-13.3)	6326	N
Farm income stabilization insurance, An Act respecting... — Scheme (R.S.Q., c. A-31)	6293	N

Fuel Tax (Fuel Tax Act, R.S.Q., c. T-1; 1997, c. 14)	6471	M
Fuel Tax Act — Fuel Tax (R.S.Q., c. T-1; 1997, c. 14)	6471	M
Government and Public Employees Retirement Plan, An Act respecting the... — Amendment to Schedule I to the act (R.S.Q., c. R-10)	6293	M
Health Insurance Act — Designate breast cancer detection centres (R.S.Q., c. A-26)	6481	N
Highway Safety Code — Reciprocal commercial vehicle registration agreements (R.S.Q., c. C-24.2)	6475	M
Implementation of the reform of the Civil Code, An Act respecting the... — Register of personal and movable real rights (1992, c. 57)	6483	Draft
Issue of letters patent in order to amend the Charter of Ville d'East Angus (Cities and Towns Act, R.S.Q., c. C-19)	6521	
Kingsey Falls, Municipalité de... (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6519	
Kingsey Falls, Municipalité de... — Amalgamation with the Village de Kingsey Falls (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6505	
Kingsey Falls, Village de... — Amalgamation with the Municipalité de Kingsey Falls (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6505	
L'Ange-Gardien, Village de... — Amalgamation with the Paroisse de Saint-Ange-Gardien (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6511	
Manseau, Village de... — Amalgamation with the Paroisse de Saint-Joseph-de-Blandford (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6513	
Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail, An Act respecting the... — Development of manpower training, An Act to foster the... — Coming into force of certain provisions (R.S.Q., c. D-7.1; 1997, c. 63)	6289	
Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail, An Act respecting the... — Coming into force of certain provisions (1997, c. 63)	6289	
Ministère du Revenu, An Act respecting the... — Regulation (R.S.Q., c. M-31; 1997, c. 3; 1997, c. 14)	6348	M
Municipal territorial organization, An Act respecting... — Amalgamation of the Village de Saint-François-du-Lac and the Paroisse de Saint-François-du-Lac (R.S.Q., c. O-9)	6507	
Municipal territorial organization, An Act respecting... — Amalgamation of Village de Kingsey Falls and Municipalité de Kingsey Falls (R.S.Q., c. O-9)	6505	

Municipal territorial organization, An Act respecting... — Amalgamation of Village de L'Ange-Gardien and Paroisse de Saint-Ange-Gardien (R.S.Q., c. O-9)	6511	
Municipal territorial organization, An Act respecting... — Amalgamation of Village de Manseau and Paroisse de Saint-Joseph-de-Blandford (R.S.Q., c. O-9)	6513	
Municipal territorial organization, An Act respecting... — Amalgamation of Ville de Causapsal and Paroisse de Saint-Jacques-le-Majeur-de-Causapsal . . (R.S.Q., c. O-9)	6516	
Municipal territorial organization, An Act respecting... — Municipalité de Kingsey Falls (R.S.Q., c. O-9)	6519	
Naming of the new French language and English language school boards (Education Act, R.S.Q., c. I-13.3)	6326	N
Pension Plan of Peace Officers in Correctional Services, An Act respecting the... — Regulation (R.S.Q., c. R-9.2)	6291	M
Professional Code — Bar — Accounting and trust accounts (R.S.Q., c. C-26)	6345	M
Professional Code — Contribution of each member of a professional order for the 1998-1999 fiscal year of the Office des professions du Québec (R.S.Q., c. C-26)	6345	N
Québec Pension Plan, An Act respecting the... — Regulation (R.S.Q., c. R-9; 1994, c. 23; 1996, c. 2; 1997, c. 3)	6348	M
Québec Pension Plan, An Act respecting the... — Remuneration paid during phased retirement (R.S.Q., c. R-9; 1997, c. 19)	6328	N
Reciprocal commercial vehicle registration agreements (Highway Safety Code, R.S.Q., c. C-24.2)	6475	M
Régie de l'assurance-maladie du Québec, An Act respecting the... — Regulation (R.S.Q., c. R-5)	6348	M
Register of personal and movable real rights (An Act respecting the implementation of the reform of the Civil Code, 1992, c. 57)	6483	Draft
Register of personal and movable real rights (An Act respecting registry offices, R.S.Q., c. B-9)	6483	Draft
Register of personal and movable real rights (An Act respecting registry offices, R.S.Q., c. B-9)	6483	Draft
Register of personal and movable real rights (Civil Code of Québec, 1991, c. 64)	6483	Draft
Registry offices, An Act respecting... — Register of personal and movable real rights (R.S.Q., c. B-9)	6483	Draft
Registry offices, An Act respecting... — Register of personal and movable real rights (R.S.Q., c. B-9)	6503	Draft

Remuneration paid during phased retirement (An Act respecting the Québec Pension Plan, R.S.Q., c. R-9; 1997, c. 19)	6328	N
Rules of conduct concerning the sale of prearranged funeral services and sepultures by itinerant merchants — Adoption (Consumer Protection Act, R.S.Q., c. P-40.1)	6346	N
Saint-Ange-Gardien, Paroisse de... — Amalgamation with the Village de L'Ange-Gardien (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6511	
Saint-François-du-Lac, Paroisse de... — Amalgamation with the Village de Saint-François-du-Lac (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6507	
Saint-François-du-Lac, Village de... — Amalgamation with the Paroisse de Saint-François-du-Lac (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6507	
Saint-Jacques-le-Majeur-de-Causapschal, Paroisse de... — Amalgamation with the Ville de Causapschal (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6513	
Saint-Joseph-de-Blandford, Paroisse de... — Amalgamation with the Village de Manseau (An Act respecting municipal territorial organization, R.S.Q., c. O-9)	6513	
Sale and distribution of beer and soft drinks in non-returnable containers, An Act respecting... — Beer and Soft Drinks Distributors' Permits (R.S.Q., c. P-9.2)	6342	M
Scheme (An Act respecting farm income stabilization insurance, R.S.Q., c. A-31)	6293	N
Société de développement industriel du Québec, An Act respecting the... — Business Financing Assistance Program (R.S.Q., c. S-11.001)	6343	M
Supplemental pension plans (Supplemental Pension Plans Act, R.S.Q., c. R-15.1; 1997, c. 19)	6329	M
Supplemental Pension Plans Act — Supplemental pension plans (R.S.Q., c. R-15.1; 1997, c. 19)	6329	M
Taxation Act — Regulation (R.S.Q., c. I-3; 1995, c. 63)	6348	N
Transport Act — Bulk trucking (R.S.Q., c. T-12)	6474	M